REPORT

ON THE

STAMP REVENUE

OF THE

CENTRAL PROVINCES

FOR THE YEAR

1899-1900.

Nagpur:

PRINTED AT THE SECRETARIAT PRESS.

1900.

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ON THE

STAMP REVENUE

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FOR THE YEAR

1899-1900.

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Extract from the Proceedings of the Officiating Chief Commissioner, Central Provinces, in the Revenue Department, No. 2778, dated Nagpur, the 12th July 1900.

READ—

Letter from the Superintendent of Stamps, No 593, dated the 1[illegible] 1900, submitting the Report on the administration of the Stamp [illegible] in the Central Provinces during the year 1899-1900.

READ ALSO—

The District Reports.

RESOLUTION.

The year under report shows a decrease in the net revenue of over two lakhs, or nearly 14 per cent, as compared with the previous year. The decrease has been equally shared by non-judicial and judicial stamps, and is noticeable in every district of the Province. Its primary causes appear to be (*a*) the famine, (*b*) decrease in credit of the cultivator owing to the provisions of the Tenancy Act, 1898, which only made itself partially felt during the preceding year, and (*c*), in the Jubbulpore Division, the conciliation proceedings which have, by wiping off a large number of old debts, in a considerable measure prevented the making of bonds and institution of suits.

2. The receipts from sale of Receipt Stamps show an increase of Rs. 3,111, or nearly 11 per cent, as compared with the previous year, and are higher than for any of the last eight years The increase is principally assigned to the increased number of takavi advances made owing to famine and to the necessity of cheques of any value being stamped; but the matter is difficult of explanation, and probably many other factors have been at work to affect sales. The agency by which sales are effected has varied but little, and the same may be said of the amount of sales effected by each class of vendor with the exception of Post-masters, to whose increased sales the increase in revenue under this head is practically entirely due. The number of Patwari-vendors has increased from 471 to 481, but in their case, and also in the case of Schoolmasters, sales are extremely low in proportion to the number of vendors. It is noticeable that out of the total sales of Rs. 400 by Patwaris, the small district of Wardha alone accounts for Rs. 322-8-0, while only three other districts report any sales at all.

3. The sales of Hundi Stamps show a slight recovery in the year under report, but still continue very low: this is in a measure due to the increased use of postal and telegraphic money-orders, but the expectation that sales of hundis would largely increase with a lower bank-rate has not been realized. Practically the only districts where there is any fair demand for these stamps are Nagpur, Jubbulpore and Raipur, while sales were *nil* in four districts and nominal in three others. The increase during the year is probably due to the large imports of rice from Burma and Bengal.

4. The receipts from the sale of Document Stamps again show a very large decrease, having fallen off in every district of the Province except Nimar. The figures for the last 6 years are:—

Years.	Amount	Decrease.
	Rs.	Rs
1894-95	4,90,039	
1895-96	4,73,653	—16,186
1896-97	4,72,205	— 1,448
1897-98	4,41,020	—31,185
1898-99	3,98,090	—42,930
[illegible]	3,89,305	—8,785

The decline has been continuous since the year 1894-95, and the lowest point known has now been reached. The Superintendent of Stamps considers that the famine is perhaps the principal determining factor; but the very sudden fall which has occurred since 1897-98 points to a diminution of the agriculturist's credit due to the operation of the Tenancy Act, 1898, as the chief cause. The statistics are of course not conclusive as to there having been any such diminution, but the matter is one which should be carefully watched from the Stamp Department stand-point for some years to come.

5. Under the head Court-fee Stamps there is a decrease in revenue of more than a lakh and a half, or over 14 per cent. on the previous year's receipts. Wardha, Mandla, and Narsinghpur are the only districts which show an increase. It is difficult to assign a cause, other than the prevailing distress, to this decline in litigation.

6. The yearly falling-off in the number of documents impounded may be due to increased efficiency among Registering Officers, but it is possibly owing to a larger number of insufficiently stamped documents escaping notice, and this latter possibility should be avoided by some such plan of inspection as that alluded to in paragraph 21 of the report.

7. The difficulty as to the submission of this report to the Secretariat by 1st May has been noticed in this and previous reports; the date will for the future be the 15th May, but the Officiating Chief Commissioner will expect punctual submission of the report by that date.

ORDER.—Ordered, that a copy of this Resolution be submitted to the Government of India in the Finance and Commerce Department, and that a copy be forwarded to the Superintendent of Stamps for information and guidance; also that it be published in the Supplement to the *Central Provinces Gazette.*

(True Extract)

H. M. LAURIE,

Second Secretary to the Chief Commissioner,

Central Provinces.

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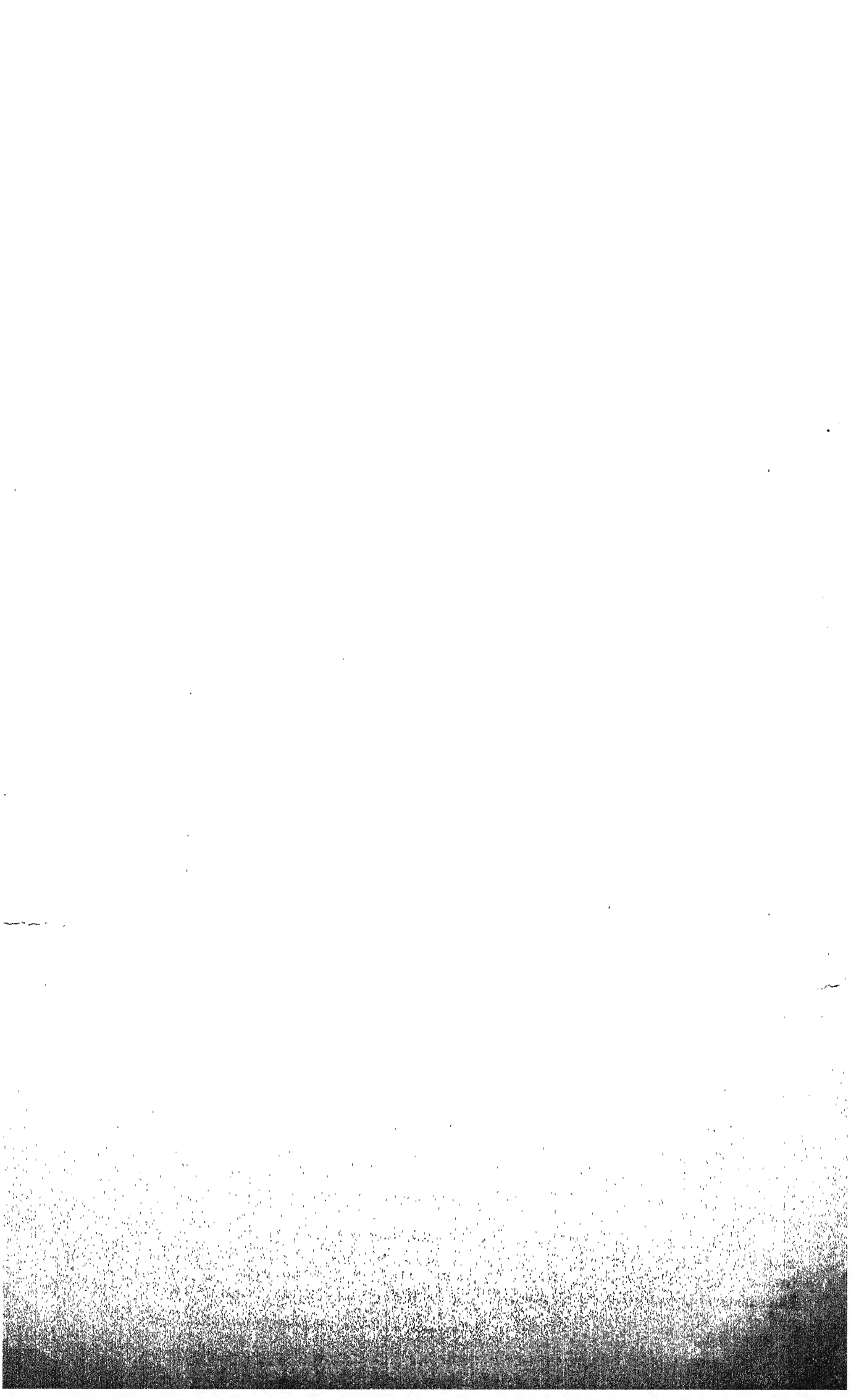

No. 593.

FROM

E. DANKS, ESQ., I. C. S.,

SUPERINTENDENT OF STAMPS,

Central Provinces,

TO

THE SECRETARY TO THE CHIEF COMMISSIONER,

REVENUE DEPARTMENT,

Central Provinces.

Nagpur, the 14th May 1900.

SIR,

Submission of report.

I have the honour to submit the following report on the administration of the Stamp Revenue in these Provinces during the year 1899-1900. The prescribed date of submission is 1st May. The District reports are due in my office on the 15th April. The following were not received in my office within 15 days of the prescribed date:—

Districts.	Reports. Date of receipt.	Statements. Date of receipt.
Wardha	3rd May 1900	3rd May 1900.
Balaghat	6th "	6th "
Jubbulpore	4th "	1st "
Saugor	12th "	.....
Hoshangabad	6th "	.....
Betul	1st "	.....

A number of corrections had to be made in the District returns. The following replies were the latest received:—

Hoshangabad	... ...	5th May 1900.
Betul	... ...	10th "
Jubbulpore	... ...	10th "
Mandla	... ...	12th "
Sambalpur	... ...	13th "

It has been pointed out before, both in previous reports and in a special reference to the Chief Commissioner (letter No. 1705, dated the 22nd May 1897) on the matter, that it is not possible to submit this report on 1st May.

Office of Superintendent of Stamps.

2. The office of Superintendent of Stamps was held by Mr. A. M. Brigstocke, I. C. S., from 1st to 5th April 1899; Mr. C. A. P. Rogers I. C. S., from 6th to 11th April 1899; Mr. W. N. Maw, I. C. S., from 12th April to 7th December 1899, and Mr. R. V. Russell, I. C. S., from 8th December 1899 to the end of the year.

Gross receipts.

3. The following table gives the gross receipts under the Stamp Act and the Court F .s Act during the year:—

Receipts	1897 98	1898-99	1899 1900	Comparison of 1899 1900 with p eced ing year	Percentage of increase or decrease
	Rs	Rs	Rs	Rs	
A —Non Judicial					
(1) Sale of stamps .	4 82 233	4 35 827	3 70,635	— 65 192	— 14 88
(2) Recovery of duty and penalties	4 374	3,558	8 841	+ 5,283	+ 148 48
(3) Miscellaneous receipts	61	50	48	— 2	— 4
Total Non Judicial	4 86 668	4 39 435	3 79 524	— 59 911	— 13 63
B —Judic .					
1) Sale of stamps ...	10,61 243	10 50,858	9 00,465	—1 50,393	— 14 31
(2) Sale of impressed copy sheets	43 169	47,291	44,557	— 2,734	— 5 78
(3) Miscellaneous receipts ..	7 842	7 836	7,112	— 724	— 9 23
Total Judicial	11 12 254	11 05,985	9 52,134	— 1 53 851	— 13 91
Grand Total Receipts	15 98,922	15,45 420	13 31,658	—2,13 762	— 13 83

There is a large falling off under every head except Recovery of duty and penalties—a class of receipt which is governed by different causes to those which influence the general stamp revenue The decrease is shared by practically every district The general reasons for this decrease given in the District reports are (1) famine, (2) the provisions of the Tenancy Act, and (3), in the Jubbulpore Division, the conciliation proceedings which have resulted in wiping out a large number of old debts. That the decrease is the result of the joint action of these three causes is, I think, beyond question. To what extent each of them has contributed is a much more difficult question, which will be considered later in the report

Expenditure

4 The expenditure of the department during the last three years is shown in the following table —

Charges.	1897 98	1898 99	1899 1900	Comparison of 1899 1900 with preceding year	Percentage of increase or decrease
	Rs	Rs	Rs	Rs	
A —Non-Judicial					
(1) Discount	16,294	14 424	12,746	—1,678	—11 63
(2) Penalties refunded	865	49	10	— 39	—79 59
(3) Refund of value of spoiled or useless stamps	4 941	5 414	3,152	—2 262	—41 78
(4) Contingencies, &c. ..	3 038	2 463	2,772	+ 309	+ 12 50
Total Non Judicial ...	25,138	22,350	18,680	—3,670	—16 42
B.—Judicial.					
(1) Discount	97	111	160	+ 49	+44 14
(2) Refund of fees under Sections 13, 14 and 15 of Act VII of 1870.	4,893	4,458	5,930	+1,472	+33 01
(3) Refund of value of spoiled or useless stamps.	3 674	5,359	3,401	—1 958	—36 53
(4) Contingencies, &c.	806	613	313	— 300	—48 93
Total Judicial Stamps ...	9 470	10,541	9 804	— 737	— 6 04
Grand Total Charges ...	34,608	32,891	28,484	—4,407	—13 39

The decrease in expenditure for the most part is the natural result of the decrease in income. The details will be discussed further on

5. In the following table the net revenue for the year is compared with that of the two previous years — Net revenue

	1897-98	1898 99	1899 1900	Comparison of 1899 1900 with preceding year	Percentage of increase or decrease
	Rs	Rs	Rs	Rs	
A.—Receipts.					
(1) Non Judicial	4 86 668	4 39 435	3 79 524	— 59 911	—13 67
(2) Judicial . .	11 12 254	11 05 985	9 52,134	—1 53 851	—13 91
Total A	15 98 922	15 45 420	13 31 658	—2 13 762	—13 83
B—Charges					
(1) Non Judicial	25 138	22 350	18 680	— 3 670	—16 42
(2) Judicial ..	9 470	10 541	9 804	— 737	— 6 90
Total B .	34 608	32 891	28 484	— 4 407	—13 39
Net Revenue (A — B) ..	15 64 314	15 12 529	13 03 174	—2 09 355	—13 84

The net revenue has decreased practically in the same proportion as the gross revenue

6. The following table shows the receipts for the last five years from the different classes of non-judicial stamps — Sales of non judicial stamps

	1895 96	1896 97	1897 98	1898 99	1899 1900	Comparison of 1899 1900 with preceding year	Percentage of increase or decrease
	Rs	Rs	Rs	Rs	Rs	Rs	
One-anna revenue labels	31,871	31 805	32 361	29 806	32 917	+ 3,111	+ 10 7
Hundi stamps	11,276	9 564	8 700	7 875	8 335	+ 460	+ 5 84
Impressed sheets or document stamps	4 73 653	4,72 205	4 41 021	3 98 090	3 29 306	—68 784	— 17 27

7. There has been a substantial increase in the income from receipt stamps Individual districts, however, differ a great deal Various reasons have been given in the District reports, the two favourite being (1) the increase in number of advances under the Agriculturists' Loans and Land Improvement Acts due to famine, (2) the provision of Act II of 1899 which came into force on the 1st July 1899 that cheques for less than Rs 20 which were formerly exempt should be stamped with a one-anna stamp. I can hardly believe that the latter can have had much effect. A detailed knowledge of the measures taken under the Acts in question is necessary to decide the effects of the former It has in its favour that the largest proportional increase is in Raipur and Bilaspur where the famine has been most severe. There has also been a large increase in Jubbulpore where advances were largely given before distress had deepened into famine. Sales of one anna revenue labels (Receipt stamps), Table I

On the other hand Betul—one of the worst famine districts—shows a decrease which is attributed to the fact that the advances given there were mostly in sums of less than Rs. 20. In Hoshangabad the increase is attributed as in last year to a good tilli crop.

8. There is a slight increase in the sale of hundi stamps for the first time for many years. The numbers are in most cases so small that the percentages are misleading. Only in three districts, Nagpur, Jubbulpore and Raipur is any Sales of Hundi stamps, Table II

appreciable quantity sold. They all show an increase attributed to the import of grain from Bengal and Burma to meet the famine.

Sale of Document stamps, Tables III and V.

9. The receipts under this head have decreased by Rs. 68,785 and stand lower than in any year of which there is record in this office. The decrease is shared by every district except Nimar. The increase in this district is so small that the Deputy Commissioner has not remarked on it, forgetting that in a year of debacle like the present any increase at all is noteworthy. The decreases are due to the three causes mentioned in paragraph 3 *supra*. But the order of comparative decrease does not make it easy to disentangle their separate effects. Damoh heads the list, and there famine has been, comparatively speaking, slight. But Damoh has suffered from a longer succession of lean years than most districts, and all last year, before the present famine began, had a few people on relief. It was also affected by the conciliation proceedings. Balaghat, Bhandara, Betul, Bilaspur and Raipur come next, and these are all districts where famine is severe. Bilaspur and Raipur would doubtless be in a worse comparative position had not last year's receipts been very considerably less than those of the year before. Again, Mandla and Sambalpur, where there has been little famine, show the smallest decreases. This looks as though famine were the principal determining factor.

On the other hand, Narsinghpur, where there is little famine, comes high up in the list of decreases, and Chanda, Wardha and Chhindwara, where famine is severe, show comparatively small decreases.

In Wardha last year's figures were abnormally small owing to plague. But I cannot give any explanation of the comparative position of Chanda and Chhindwara.

In the year of the last famine, 1896-97, the receipts from this class of stamp only decreased by about a quarter per cent., and in the following year by 6·60 per cent. The decrease this year is 17·27 per cent. and that too on an abnormally low year. This points to the conclusion that there is some cause for the dwindling sales operating throughout the Province in addition to famine. Partly no doubt it is the cumulative effect of a series of bad seasons. But the comparison instituted above of the decrease in the last famine year and that in the present one, shows such an enormously greater decrease in this year, that it is impossible to avoid the conclusion that the provisions of the Tenancy Act have very seriously affected the credit of agriculturists. It will not, however, be possible to arrive at any certainty as to the effect of this Act until the Province has enjoyed a sufficient number of good years to restore it to a state of normal prosperity. If then the figures are compared with those of say 1895-96, it will be possible to form some clear idea of the effects of the Act.

Sales of Document stamps showing numbers of each value sold.

10. The following table shows the fluctuations in the sale of each description of document stamps :—

Description of Stamps.	1896-97.	1897-98.	1898-99.	1899-1900.	Comparison of 1899-1900 with preceding year.
	No.	No	No.	No.	No.
2 annas	109,582	93,190	80,377	80,371	— 6
4 annas	305,443	272,449	255,154	230,289	— 24,865
8 annas	182,966	173,153	152,171	140,366	— 11,805
1 rupee	116,935	112,613	102,510	87,930	— 14,580
Total low values ...	715,926	651,405	590,212	538,956	— 51,256
Rs. 1-8-0 to Rs. 5-0-0	36,049	34,130	29,160	21,477	— 7,683
Rs. 6-0-0 to Rs. 20-0-0	3,258	2,924	2,591	1,714	— 877
Rs. 22-8-0 to Rs. 100-0-0... ...	713	650	729	474	— 255
Over Rs. 100	37	29	18	18	...
Total high values ...	40,057	37,733	32,498	23,683	— 8,815
Grand Total ...	755,983	689,138	622,710	562,639	— 60,071

Curiously enough the lowest and the highest denominations are the only ones that do not follow the general results of the year. The sale of two-anna stamps and that of stamps of over Rs. 100 has remained stationary. The principal increase in the sale of two-anna stamps occurs in two districts, Wardha and Sambalpur, and the Deputy Commissioners profess themselves unable to account for it.

11. The revenue from court-fee stamps fell from Rs. 10,50,858 to Rs. 9,00,464, or 14·31 per cent. Only Wardha, Mandla and Narsinghpur show increases. The former owing to the cessation of plague which last year caused the Civil Courts to be closed for part of the year. But the receipts from this class of stamp depend on the state of litigation, and any detailed discussion of the causes affecting litigation would be out of place here.

Sales of Court-fee stamps, Tables IV and V-B.

12. The sale of these has dropped about 6 per cent. They are generally supposed to be governed by the same causes as court-fee stamps. But the fall is much less. Several Deputy Commissioners account for the fall by referring to the order of the Commissioner of Settlements and Agriculture, Central Provinces, directing that copies of Settlement and Revenue records be given on plain paper. The only considerable increase is in Wardha for which the re-opening of the Civil Courts is obviously responsible.

Sales of Impressed copy-sheets, Statement No. II, Column 3.

13. The sale of petition paper shows a decrease of about 9 per cent. For the most part Deputy Commissioners are of opinion that bazar paper of fairly good quality is obtainable at a cheaper rate. Several however complain that petitions on very bad paper are frequently presented, and regret that the use of Government paper is not compulsory. The following remarks of the Deputy Commissioner, Seoni, are interesting in this connection. He is explaining an increase in the sales in his district :—

Sales of Petition paper, Statement No. II, Column 4.

"When a petition is presented me, written on any unusually flimsy paper, I explain to "the petitioner that he is incurring a risk of his 'hakk' disappearing, if he wishes me to "record it on such rotten material, as it will, as likely as not, tear to pieces before it has had "time to be duly copied in office. I have known cases of its tearing in my hands.

"The applicant then generally proceeds to patronize the Government wares, in the hope "that any favourable order he may get will remain on record."

14. Deficient duty and penalties rose by Rs. 5,283, *i. e.*, was more than double as large as last year. Nearly all the increase was caused by a single big case in Jubbulpore.

Receipts from Deficient duty and Penalties, Statement No. I, Columns 8 and 9.

15. Miscellaneous receipts are about the same as last year.

Miscellaneous receipts, Statement No. I, Column 11.

16. The gross charges are compared with those of the previous year in the following table :—

Expenditure. (Statement No. I, Columns 13 to 19. Statement No. II, Columns 7 to 12.)

Under the Indian Stamp Act, II of 1899.

Discount paid.		Refund of value of stamps.		Cash refunds.		Contingencies.		Total.		Percentage of charges to receipts.	
1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
[illegible]	[illegible]	3,251	3,688	102	74	2,463	2,772	22,830	18,680	5·08	4·92

Under the Court-fees Act, VII of 1870.

Discount paid.		Fees refunded.		Value of stamps refunded.		Miscellaneous refunds.		Contingencies.		Total.		Percentage of charges to receipts.	
1898-99.	1899-1900.	1898 99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-1899.	1899-1900.	1898 99.	1899-1900.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
111	160	4,458	5,930	4,210	2,977	1,148	424	613	313	10,540	9,804	0·95	1·03

The discount on the sale of non-judicial stamps followed the fall in the sale of those stamps. The discount on judicial stamps rose slightly, but as 98 per cent. of these stamps are sold by *ex-officio* vendors who do not receive discount, the fluctuations under this head are accidental.

Recoveries on account of Pauper suits, Statement No. III.

17. Rupees 6,805 remained for realization at the end of last year, and Rs. 2,891 was ordered to be recovered this year. Of this, Rs. 2,400 was realized during the year, Rs. 1,777 remitted, and Rs. 5,159 remained to be recovered at the end of the year.

The amount outstanding is exceedingly high. The two districts in which the largest amounts are outstanding are Chanda and Nagpur. In Chanda it appears that the outstandings are mainly due to two cases, in one of which the Deputy Commissioner remarks that the amounts will be realized after the next harvest. In Nagpur the Deputy Commissioner merely remarks that the balance is in train of collection.

Agency for the sale of stamps.

18. The following table shows the number of vendors of each class :—

Class of Vendors.	1897-98.	1898-99.	1899-1900.	Comparison of 1899-1900 with preceding year.
Ex-officio Vendors	66	65	66	+ 1
Post and Sub-Postmasters ...	100	93	88	— 5
Schoolmasters	463	475	506	+31
Non-official Vendors	342	321	309	—12
Patwaris	465	471	481	+10
Total ...	1,436	1,425	1,450	+25

With regard to the sale of receipt stamps by Patwaris, it has only become firmly established in one district—Wardha: the total sales for the Province are Rs. 400, of which the sales in Wardha were Rs. 322-8-0. Only three other districts report any sales at all, though Patwaris have been licensed in nine districts. The present year of course has been a bad one for extending the agency of Patwaris, as they have been fully occupied with other work. But there is no apparent reason why Patwaris should be so successful in Wardha and so unsuccessful in other districts; the Wardha district report makes no remarks on the subject. I am inclined to think that it is largely a question of the interest taken in the matter by the district authorities. The Inspectors of Stamps can also do something to encourage these sales. Their diaries show that they seldom inspect a Patwari's stock of stamps.

19. The shares taken by the different classes of vendors are shown in the following table :— Sales by different classes of vendors, Table VI.

	Receipt Stamps.		Other Non-Judicial Stamps.		Court-fee Stamps.	
	Value of sales.	Percentage of total sales.	Value of sales.	Percentage of total sales.	Value of sales.	Percentage of total sales.
	Rs.		Rs.		Rs.	
By *Ex-officio* Vendors—						
1898-99 ...	1,613	5·41	55,632	13·97	10,39,770	98·94
1899-1900 ...	1,564	4·75	39,859	12·11	8,83,947	98·16
By Post and Sub-Postmasters—						
1898-99 ...	12,636	42·40	49,249	12·37	2,020	·19
1899-1900 ...	15,959	48·48	38,962	11·81	2,930	·32
By Schoolmasters—						
1898-99 ...	662	2·22	74,287	18·66	1,222	·12
1899-1900 ...	443	1·34	66,393	20·15	944	·14
By Non-official vendors—						
1898-99 ...	14,471	48·55	2,18,922	55·	7,846	·75
1899-1900 ...	14,551	44·20	1,84,057	55·88	12,612	1·40
By Patwaris—						
1898-99 ...	424	1·42	...	...	...	...
1899-1900 ...	400	1·21	...	...	...	...
Total ... 1898-99 ...	29,806	100·	3,98,090	100·	10,50,858	100·
Total ... 1899-1900 ...	32,917	100·	3,29,271	100·	9,00,434	100·

The share taken by Non-official vendors has substantially decreased, and that taken by Postmasters substantially increased, and that taken by *Ex-officio* vendors has slightly decreased.

The area served by each stamp-vendor has increased in Balaghat and Chanda, where it was already large, and is enormous in Mandla. The figure in Jubbulpore has been brought down to reasonable limits by the appointment of 12 new vendors. The figure in Raipur and Bilaspur is still unduly large.

20. Only two instruments were voluntarily brought to the Collector for adjudication against eight in the preceding year. Adjudication fees.

21. The following table shows the number of instruments impounded during the last five years by the agencies empowered in this behalf :— Instruments impounded.

	1895-96.	1896-97.	1897-98.	1898-99.	1899-1900.	Comparison of 1899-1900 with preceding year.
By Courts ...	508	376	314	332	173	—159
By Registering Officers ...	176	152	174	126	111	— 15
By Collectors and others ...	75	41	32	25	26	+
Total ...	759	569	520	483	310	—173

The instruments impounded by Courts show a very large decrease, which is probably due to the decrease in the number of cases before them. The cases impounded by Registering Officers also show a decline. There is reason to believe that Registering Officers are not sufficiently alive to their duties in this respect. Inspections of Registration Offices frequently show that insufficiently stamped documents have been registered without question. At the same time the number of documents that have come before Registering Officers has considerably decreased this year. In the case of loosely drawn documents it is sometimes difficult to decide under what head of the schedule of the Stamp Act they should come. Considering the small number of documents impounded, it seems possible that enough is not being done to ensure that no insufficiently stamped documents escape notice. An effective plan to ensure this is for the Deputy Commissioner to depute one of his assistants to examine the cases sent to the record-room at stated intervals, say once a month or once a fortnight. Only the cases containing documents need be examined, and any which appear to be insufficiently stamped should be submitted to the Collector for orders. A plan of this kind is prescribed in the rules on pages 41 and 42 of the Stamp Manual with regard to the cancellation of stamps. But the matter is hardly mentioned in the District reports.

Prosecutions and fines, Statement No. V, Columns 3 to 14.

22. The number of persons prosecuted fell by nearly half, and the convictions in cases arising during the year—19 out of 27—are disappointingly small, and point to the conclusion that sufficient care is not exercised in instituting prosecutions. Fines also fell in about the same proportion as prosecutions.

Work of Inspectors of Stamp Licenses.

23. From the consolidated inspection statements it appears in Damoh the Inspector visited every office twice, and in Narsinghpur only one office was left out. On the other hand in Raipur the majority of offices were not inspected at all.

24. The results are an improvement on last year, but the Inspectors of Stamps are also Inspectors of Excise, and the latter work, which is heavier and more important, takes up most of their time. But I think the stamp work is unduly neglected by them. Most Deputy Commissioners accord their Inspectors a few words of faint praise: Sheik Abdul Gaffur at Mandla is well spoken of, while one Officiating Inspector is said to be entirely useless. He has, however, since reverted to his substantive post.

District Reports.

25. The District reports are submitted as usual. They are for the most part fairly concise, and important differences in the figures are well explained.

I have the honour to be,

Sir,

Your most obedient Servant,

E. DANKS,

Superintendent of Stamps.

APPENDIX A.

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A.—Non-Judicial Impressed Sheets.

B.—Court-fee Stamps.

TABLE VI.—Comparative Annual Statement showing number of Stamp Vendors of each class and their total sales in the Districts of the Central Provinces in the year 1899-1900.

„ VII.—Showing Average Area supplied by each Stamp Vendor in the interior of the Districts of the Central Provinces during the year 1899-1900.

TABLE I.

Sales of Receipt Stamps in each District for eight years.

District	1892-93	1893 94	1894 95	1895-96.	1896 97.	1897-98	1898 99	1899 1900	Difference between 1898 99 and 1899 1900	Percentage of increase or decrea
1	2	3	4	5	6	7	8	9	10	11
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Increase										
Bilaspur ..	951	972	1,110	1,007	1,036	1,213	973	1,399	+426	+43 78
Hoshangabad ..	3,383	3,390	2,924	2,931	2,644	2,370	2,440	3,096	+656	+26 88
Raipur ..	1,610	1,703	1,910	2,854	2,064	2,019	2,036	2,433	+397	+19 49
Mandla ...	284	351	316	303	342	409	331	386	+ 55	+16 61
Narsinghpur ...	1,436	1,487	1,316	1,228	1,178	1,183	1,403	1,619	+216	+15 39
Jubbulpore ...	3,699	3,930	3,973	3,866	4,164	4,385	3,936	4,525	+589	+ 14·96
Chanda ..	1,276	1,306	1,187	1,099	1,092	1,169	1,048	1,189	+141	+13·45
Nagpur	6,915	6,660	6,107	6,025	7,082	6,941	6,372	7,179	+807	+ 12·66
Nimar	2,024	2,035	2,073	2,598	2,624	2,654	2,469	2,730	+261	+10 57
Wardha	3,008	2,816	2,539	2,546	1,913	2,059	1,918	1,972	+ 54	+ 2 81
Balaghat .	355	369	391	376	569	584	376	379	+ 3	+ 79
Decrease										
Saugor ..	2,534	2,290	3,097	2,508	2,539	2,275	2,011	1,762	—249	—12 38
Bhandara ...	892	937	869	790	696	938	843	743	—100	—11·86
Seoni ..	591	620	727	672	690	686	662	598	— 64	— 9 66
Sambalpur ...	564	456	499	566	624	725	773	742	—31	— 4·01
Betul ..	619	633	630	669	599	667	544	525	—19	— 3·49
Damoh ...	1,096	1,168	1,430	1,151	1,273	1,410	1,019	990	—29	— 2·84
Chhindwara ...	602	619	620	682	676	675	652	649	—3	— ·46
Total ...	31,839	31,742	31,718	31,871	31,805	32,362	29,806	32,916	+3,110	+10·43

TABLE II.

Sales of Hundi Stamps in each District for eight years.

District	1892 93	1893 94	1894 95.	1895-96	1896 97	1897-98	1898 99	1899 1900	Difference between 1898 99 and 1899 1900.	Percentage of increase or decrease
1	2	3	4	5	6	7	8	9	10	11
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
Increase										
Bilaspur ...	.	1	...	. .	...			3	+ 3	+ 300·
Sambalpur ..	..	5	3		24	14	17	61	+ 44	+258 82
Seoni ...	41	16	19	31	55	43	15	25	+ 10	+ 66·66
Mandla ...	27	24	36	17	21	35	20	29	+ 9	+ 45
Wardha .	734	366	295	844	186	360	254	329	+ 75	+ 29 52
Raipur ...	1,439	752	960	935	657	721	899	1,030	+131	+ 14·57
Nagpur ...	9,497	7,953	7,694	5,753	5,441	4,524	3,996	4,486	+490	+ 12 26
Jubbulpore .	1,834	1,758	1,921	1,763	1,329	1,606	1,383	1,453	+ 70	+ 5 06
Nimar .	438	520	549	720	589	421	447	452	+ 5	+ 1 11
Chanda .	106	108	74	156	140	86	136	137	+ 1	+ ·7·
Decrease										
Saugor .	96	176	89	103	95	98	75	5	— 70	— 93 33
Hoshangabad ..	1,331	1,206	1,330	764	768	604	452	193	—259	— 57 27
Damoh ..	15	33	48	19	28	17	18	9	— 9	— 50·
Narsinghpur ...	542	317	135	171	231	170	163	122	— 41	— 25 15
Bhandara .										
Balaghat ...			None	were sold	in these	Districts.				
Betul ..										
Chhindwara .										
Total ...	16,100	13,259	13,177	11,276	9,564	8,700	7,875	8,334	+459	+5·8

TABLE III.

Sales of Document Stamps in each District for eight years.

District	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98	1898-99.	1899-1900	Difference between 1898-99 and 1899-1900	Percentage of increase or decrease.
1	2	3	4	5	6	7	8	9	10	11
Increase	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs.	Rs
Nimar ...	36,954	38,738	36,690	38,684	40,638	36,813	36,240	37,243	+ 1,003	+2·77
Decrease.										
Damoh ..	10,743	10,502	14,484	11,367	11,268	10,313	8,620	5,573	− 3,047	−35·34
Balaghat ...	10,248	10,943	11,917	11,445	9,720	5,668	8,434	5,533	− 2,901	−34·39
Bhandara ...	33,097	33,531	36,902	34,010	30,658	32,937	31,477	21,309	− 10,168	−32·30
Betul ...	11,973	13,539	13,808	14,757	14,264	13,007	12,691	8,810	− 3,881	−30·58
Bilaspur	13,489	15,537	16,976	19,843	22,666	21,970	17,099	12,132	− 4,967	−29·04
Raipur .	21,328	26,607	28,841	28,028	29,410	29,123	22,279	16,952	− 5,327	− 23·46
Narsinghpur .	28,937	27,228	29,559	26,904	27,889	21,497	21,340	16,510	− 4,830	−22·63
Saugor .	23,455	[illegible]	32,918	26,453	21,705	18,861	19,734	15,409	− 4,325	−21·91
Hoshangabad ..	[illegible]	[illegible]	53,155	[illegible]	[illegible]	40,101	37,807	32,602	− 5,205	−19·90
Jubbulpore .	33,002	37,512	33,970	34,186	37,757	36,280	33,280	26,846	− 6,434	−19·34
Seoni .	10,388	10,327	10,615	9,910	8,947	8,875	9,019	7,487	− 1,532	−16·98
Nagpur ..	71,882	82,827	75,924	76,244	69,217	71,260	63,697	54,027	− 9,670	−15·18
Chanda ...	18,710	21,198	22,274	19,504	19,851	21,538	15,807	13,437	− 2,370	−15·05
Wardha	32,498	38,342	36,181	37,067	36,552	33,580	27,192	24,214	− 2,978	−10·95
Mandla ..	3,172	3,330	3,692	3,486	3,053	2,796	3,464	3,116	− 348	−10·04
Chhindwara ..	18,703	17,169	19,594	19,763	[illegible]	[illegible]	17,471	16,046	1,433	− 8·19
Sambalpur ..	8,766	12,061	12,541	12,202	15,423	16,518	12,371	12,059	− 312	− 2·52
Total ...	4,43,617	4,75,127	4,90,039	4,73,653	4,72,405	4,41,020	3,98,090	3,29,305	−68,785	−17·27

TABLE IV.

Sale of Court-fee Stamps in each District for seven years.

District	1893 94	1894 95	1895 96	1896-97	1897-98.	1898 99	1899-1900.	Difference between 1898 99 and 1899 1900.	Percentage of increase or decrease.
1	2	3	4	5	6	7	8	9	10
	Rs	Rs	Rs.	Rs	Rs.	Rs	Rs	Rs.	
Increase									
Wardha ..	9,311	93,731	97,737	91,159	86,743	61,521	66,415	+ 4,894	+ 7·95
Mandla ..	9,111	10,049	9,404	9,042	8,889	12,007	12,607	+ 600	+ 4·99
Narsinghpur ...	84,005	70,009	68,438	74,222	66,241	60,136	61,426	+ 1,290	+ 2·14
Decrease.									
Bhandara .	58,050	58,696	56,133	58,559	60,845	71,029	37,945	—33,084	—46·58
Balaghat ..	27,950	28,463	28,717	25,941	18,277	30,494	19,935	—10,559	—34·62
Damoh	28,067	21,484	28,967	31,882	28,287	25,111	16,877	—8,234	—32·79
Betul .	32,547	32,116	32,567	29,233	25,085	26,015	19,729	—6,286	—24 17
Nimar ..	55,184	56,262	62,157	65,149	61,291	68,449	53,593	—14,856	—21·70
Bilaspur ...	47,078	50,315	50,767	47,587	43,173	46,346	36,650	—9,696	—20·92
Sambalpur ...	23,697	25,499	28,709	33,828	35,591	35,972	28,999	—6,973	—19 10
Raipur ...	75,056	74,825	79,860	70,066	69,477	77,219	62,704	—14,515	—18 66
Chanda ...	40,027	37,715	41,345	40,998	34,573	31,552	25,941	—5,611	—17·78
Jubbulpore ...	81,227	86,267	78,453	1,01,264	1,02,131	1,00,867	83,305	—17,562	—16·41
Hoshangabad ..	1,50,613	1,36,245	1,39,164	1,23,680	1,10,912	1,12,364	1,01,223	—11,141	— 9·92
Saugor .	63,017	45,831	67,829	64,421	57,555	53,899	49,909	—3,990	— 7·40
Nagpur ...	2,19,060	2,06,226	1,99,642	2,08,589	1,86,668	1,71,712	1,59,511	—12,201	— 7·10
Chhindwara ...	36,948	39,570	42,795	37,725	35,696	37,472	35,246	—2,226	— 5·94
Seoni ..	31,688	34,930	34,281	33,866	29,809	28,693	28,449	— 244	— ·85
Total ...	11,56,706	11,08,233	11,41,965	11,47,211	10,61,243	10,50,858	9,00,464	—1,50,394	—14·31

TABLE

Comparative Statement showing number of Stamps of different values

District.		A.—NON-JUDICIAL								
		Description								
		2 Annas.	4 Annas.	8 Annas.	1 Rupee.	1 Rupee 8 Annas.	2 Rupees.	2 Rupees 8 Annas	3 Rupees.	3 Rupees 8 Annas
1		2	3	4	5	6	7	8	9	10
Nagpur Division.										
Nagpur	1898-99 ...	9,091	43,666	20,727	15,930	1,001	1,504	348	623	33
	1899-1900.	9,878	42,821	19,399	14,235	767	1,110	223	480	18
Bhandara	1898-99 ...	6,246	39,935	13,887	7,964	372	594	73	279	7
	1899-1900.	5,631	28,904	9,918	4,749	235	333	72	129	4
Chanda	1898-99 ...	4,319	19,249	6,909	3,793	214	367	83	133	11
	1899-1900.	3,978	16,121	6,069	3,233	192	265	31	121	9
Wardha	1898-99 ...	5,469	17,354	10,086	7,123	619	829	197	373	20
	1899-1900.	6,696	19,061	10,607	7,040	458	567	111	232	5
Balaghat	1898-99 ...	1,602	5,603	3,380	2,896	81	131	32	49	1
	1899-1900.	1,397	4,027	2,515	1,684	68	87	20	47	1
Jubbulpore Division.										
Jubbulpore	1898-99 ...	6,173	15,010	8,353	8,665	426	769	129	350	26
	1899-1900.	5,532	12,748	7,575	8,365	273	564	82	207	21
Saugor	1898-99 ...	6,242	12,114	7,410	4,295	219	500	76	245	6
	1899-1900.	6,384	11,408	6,698	3,615	130	338	45	143	6
Damoh	1898-99 ...	2,996	6,485	3,454	2,427	94	235	26	66	...
	1899-1900.	2,441	5,061	2,511	1,391	25	82	13	35	2
Seoni	1898-99 ...	1,502	4,038	2,522	2,071	143	172	63	75	16
	1899-1900.	1,528	3,816	2,356	1,813	120	131	42	60	4
Mandla	1898-99 ...	643	1,489	933	1,122	35	64	6	25	3
	1899-1900.	688	1,455	848	1,135	26	37	11	21	1
Nerbudda Division.										
Betul	1898-99 ...	2,228	6,564	5,593	3,344	126	354	50	144	1
	1899-1900.	2,165	5,741	4,791	2,537	83	191	38	69	2
Chhindwara	1898-99 .	6,090	13,011	4,955	4,564	260	493	124	170	17
	1899-1900.	6,243	13,018	5,446	4,226	245	361	134	142	18
Hoshangabad.	1898-99 ...	5,738	14,021	12,809	9,636	785	1,034	302	462	48
	1899-1900.	5,362	12,559	10,740	8,782	626	846	247	343	20
Narsinghpur.	1898-99 ...	3,521	9,052	7,228	5,583	257	477	120	269	26
	1899-1900.	3,491	7,801	5,975	5,523	179	376	86	200	20
Nimar	1898-99 ...	5,556	23,065	20,091	8,735	578	1,054	276	417	7
	1899-1900.	5,929	23,852	23,172	8,546	675	1,043	261	386	12
Chhattisgarh Division.										
Raipur	1898-99 ...	3,063	9,223	8,297	5,987	326	478	189	180	42
	1899-1900.	2,843	7,722	7,113	4,753	253	322	148	136	28
Bilaspur	1898-99 ...	4,410	8,748	7,954	4,845	99	212	68	115	18
	1899-1900.	3,897	6,529	6,648	3,392	97	195	14	115	6
Sambalpur	1898-99 ...	5,488	6,527	7,583	3,530	45	189	22	62	5
	1899-1900.	6,288	7,645	7,985	2,911	40	119	33	53	1
Total	1898-99	80,377	255,154	152,171	102,310	5,680	9,456	2,184	4,037	387
	1899-1900.	86,371	230,289	140,366	83,930	4,492	6,967	1,611	2,919	198

V.

sold in the Central Provinces during the year 1899-1900.

IMPRESSED SHEETS.

TION.

4 Rupees.	4 Rupees 8 Annas.	5 Rupees.	6 Rupees.	7 Rupees.	7 Rupees, 8 Annas.	8 Rupees.	9 Rupees.	10 Rupees	12 Rupees, 8 Annas.	15 Rupees.	17 Rupees, 8 Annas.	20 Rupees.	22 Rupees, 8 Annas.	105 Rupees to 500 Rupees.	Above 500 Rupees.
11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
337	3	764	50	36	32	11	2	165	8	41	2	42	119	6	2
184	2	553	33	36	20	7	1	133	9	22	1	39	66	5	2
79	1	216	10	6	13	4	2	31	2	6	...	6	23	...	...
61	1	163	5	...	1	1	...	19	...	8	...	7	13	...	...
53	7	149	1	1	6	1	..	13	1	3	...	3	5	...	...
36	3	100	4	1	2	2	...	16	2	7	1	2	7	...	...
145	4	366	16	11	3	3	2	64	4	22	1	11	47	...	...
74	...	272	9	14	3	1	...	34	3	7	2	8	25	...	...
10	...	110	4	...	5	5	3	10	...	4	...	4	17	...	...
7	1	80	...	2	...	1	...	4	1	3	...	...	10	...	...
188	17	449	49	29	44	25	6	97	16	73	3	46	80	9	...
99	9	335	41	21	24	15	4	73	6	39	1	31	54	7	...
84	2	300	2	2	3	...	3	64	1	13	2	18	51	...	...
54	...	213	1	...	...	...	...	25	2	5	...	12	38	...	...
27	...	154	1	1	...	1	...	12	1	6	...	5	10	...	...
22	1	90	...	...	2	...	..	5	...	4	...	2	9	...	...
51	...	165	1	2	1	2	...	40	3	11	1	13	40	...	...
46	...	132	4	5	6	4	...	29	...	7	...	5	28	...	...
17	...	61	1	1	3	2	...	6	1	7	1	8	8	...	...
17	2	56	...	...	3	1	...	9	2	3	2	5	6	...	...
81	1	201	1	2	2	2	1	14	2	15	...	8	29	...	...
42	1	123	...	...	..	...	1	14	2	4	...	5	7	...	...
121	9	283	10	11	7	7	4	56	2	14	1	12	26	...	...
99	9	252	10	11	2	1	5	29	...	13	1	11	15	...	...
271	20	531	63	40	43	22	3	128	5	34	1	27	97	1	...
185	12	408	34	13	24	3	3	85	4	34	1	21	74	2	2
133	13	336	22	16	13	2	6	86	1	22	1	15	57	...	...
81	20	197	14	4	11	4	3	38	1	12	...	10	31	...	...
256	5	444	32	16	10	9	2	65	...	14	1	22	25	...	...
204	6	362	32	12	13	11	1	63	4	7	1	13	30	...	...
127	1	410	5	7	13	4	3	62	6	34	1	14	61	...	...
60	7	282	1	2	18	...	2	50	2	17	1	17	33	...	..
49	14	295	33	22	13	19	20	40	10	20	6	13	17	...	...
45	5	164	13	15	11	7	6	20	3	10	...	5	13	...	...
37	2	117	7	3	3	3	2	18	2	11	...	8	17	...	...
49	1	83	3	6	9	7	1	14	...	16	...	4	16	..	...
2,066	99	5,351	308	206	214	122	59	971	65	350	21	275	729	16	2
1,365	80	3,865	204	142	149	65	27	660	41	218	11	197	474	14	4

Comparative Statement showing number of Stamps of different values

District.			B.—COURT-FEE								
			ADHESIVE COURT-FEE								
			1 Anna.	2 Annas.	3 Annas.	4 Annas.	6 Annas.	8 Annas.	12 Annas.	1 Rupee.	1 Rupee 2 Annas.
1			2	3	4	5	6	7	8	9	10
NAGPUR DIVISION.	Nagpur ..	1898-99 ...	37,025	...	675	40,039	4,526	52,647	7,696	21,368	2,357
		1899-1900.	32,234	...	550	35,125	3,768	47,296	6,570	17,966	2,027
	Bhandara ...	1898-99 ...	16,819	...	488	18,590	2,120	27,327	3,519	9,269	1,089
		1899-1900.	11,136	206		10,508	918	15,460	1,872	4,995	531
	Chanda ...	1898-99 ...	9,423	...	...	10,022	1,071	11,662	1,747	4,838	587
		1899-1900.	7,844	...	...	8,544	931	9,458	1,492	3,632	554
	Wardha ...	1898-99 ..	12,418	...	...	12,513	1,159	20,633	2,953	7,208	686
		1899-1900.	14,625	...	...	13,464	1,231	23,572	3,320	7,404	702
	Balaghat ...	1898-99 ...	5,608	...	108	6,444	795	7,975	1,461	3,100	398
		1899-1900.	4,155	...	27	3,956	314	6,761	844	2,172	196
JUBBULPORE DIVISION.	Jubbulpore ...	1898-99 ...	15,106	...	89	13,135	1,467	25,747	3,943	8,446	1,144
		1899-1900.	16,090	...	94	12,538	1,324	25,824	3,671	8,166	1,040
	Saugor ...	1898-99 ...	12,516	...	48	12,708	1,333	17,664	2,621	6,705	873
		1899-1900.	11,788	...	63	10,715	1,350	16,830	2,382	5,742	841
	Damoh ...	1898-99 ...	5,904	...	28	5,064	752	7,738	1,421	2,990	603
		1899-1900.	4,901	...	18	3,627	661	5,679	1,012	2,224	392
	Seoni ...	1898-99 ...	6,575	...	36	6,384	619	8,760	1,163	4,230	266
		1899-1900	6,731	...	12	5,108	513	8,946	1,151	3,700	278
	Mandla ...	1898-99 ..	2,832	...	8	2,608	399	3,297	606	1,444	223
		1899-1900.	3,308	...	24	2,847	413	3,314	669	1,404	256
NERBUDDA DIVISION.	Betul ...	1898-99 ...	6,660	...	...	4,862	550	9,981	1,301	2,821	406
		1899-1900.	5,491	...	...	3,729	374	7,346	913	2,274	300
	Chhindwara...	1898-99 ...	8,200	...	112	6,492	700	12,506	2,101	4,462	456
		1899-1900.	7,608	...	67	5,736	632	11,737	1,799	4,651	494
	Hoshangabad.	1898-99 ..	20,626	...	6	17,041	1,664	32,693	4,321	11,936	897
		1899-1900.	19,264	...	22	16,890	1,390	31,837	3,261	11,141	835
	Narsinghpur...	1898-99 ...	8,974	...	115	12,035	892	18,614	3,107	6,370	708
		1899-1900.	9,677	...	117	12,585	933	19,322	3,460	6,032	768
	Nimar ...	1898-99 ..	12,780	...	...	17,082	1,776	21,814	3,183	7,794	1,091
		1899-1900.	10,636	...	27	12,212	1,312	18,276	2,346	5,546	840
CHHATTISGARH DIVISION.	Raipur ...	1898-99 ...	14,037	...	399	13,522	1,420	22,064	3,060	6,033	1,054
		1899-1900.	13,757	...	128	10,591	938	18,797	2,270	5,282	742
	Bilaspur ...	1898-99 ...	12,453	...	305	13,168	1,862	14,178	2,825	5,163	1,068
		1899-1900.	11,455	...	265	9,958	1,151	12,066	1,794	4,021	619
	Sambalpur ...	1898-99 ...	11,462	...	...	9,974	1,773	13,573	2,674	4,748	710
		1899-1900.	10,535	...	...	7,914	1,312	11,087	2,407	4,070	628
	Total ...	1898-99 ..	219,418	...	2,417	221,683	24,878	328,875	49,702	118,925	14,616
		1899-1900.	201,235	206	1,414	186,047	19,465	293,608	41,233	100,422	12,043

V.—(Concld.)

sold in the Central Provinces during the year 1899-1900.—(Concld.)

STAMPS.

Stamps.						Impressed Court-fee Stamps.					
1 Rupee 8 Annas.	2 Rupees.	3 Rupees.	4 Rupees.	5 Rupees.	6 Rupees.	10 Rupees.	15 Rupees.	20 Rupees.	25 Rupees to 100 Rupees.	105 Rupees to 500 Rupees.	Above 500 Rupees.
11	12	13	14	15	16	17	18	19	20	21	22
3,499	4,584	2,899	1,282	784	1,408	842	375	299	550	84	1
3,248	3,728	2,555	932	635	1,101	738	317	253	505	94	8
1,944	1,785	1,619	527	365	691	308	159	90	190	18	...
886	843	827	220	139	392	191	97	54	104	9	...
1,058	734	725	237	137	343	127	64	53	64	...	...
800	598	600	199	120	285	110	63	46	59	...	...
1,459	1,371	1,235	431	259	621	307	146	120	180	39	...
1,627	1,504	1,307	354	239	633	336	181	132	220	24	1
727	640	673	229	122	378	152	56	46	141	...	...
367	403	336	120	72	203	99	59	28	98	...	...
1,966	1,413	1,498	512	298	757	407	228	141	360	109	...
1,722	1,284	1,359	400	265	747	378	199	115	340	54	...
1,417	917	1,083	295	219	587	249	140	86	163	18	...
1,306	819	973	226	175	496	193	105	74	137	29	...
926	513	684	164	98	283	160	60	54	72	...	...
612	334	392	72	37	144	79	29	34	59	...	...
516	480	484	209	204	289	144	79	51	117	...	...
453	465	424	129	112	260	120	69	53	137	...	...
243	173	290	59	102	62	74	16	13	55	...	...
326	204	279	63	55	122	56	24	15	60	...	...
766	738	623	191	124	315	133	49	36	95	...	...
583	531	443	135	74	204	89	35	38	77	...	...
1,325	788	683	234	125	336	183	92	66	166	...	...
983	719	686	163	122	345	191	104	58	156	...	...
1,636	1,684	1,734	658	460	1,186	605	360	225	398	79	6
1,378	1,482	1,377	437	291	832	420	237	202	300	99	6
1,245	1,046	1,141	260	248	649	299	172	96	194	42	...
1,323	1,083	1,136	309	217	667	268	141	80	224	39	...
1,850	1,451	1,705	542	374	943	397	212	121	191	15	...
1,395	1,046	1,190	374	262	709	295	182	107	178	11	...
1,659	1,489	1,496	442	332	626	357	186	133	285	75	...
1,250	1,099	1,079	323	212	466	248	160	105	229	64	...
1,460	1,011	1,167	306	290	431	202	94	65	120	17	...
880	569	637	166	192	269	163	96	56	119	24	...
869	693	682	405	168	253	206	59	54	107	...	...
759	509	567	295	169	297	155	68	36	71	...	...
24,565	21,310	20,421	6,983	4,709	10,158	5,152	2,547	1,749	3,448	496	
18,898	17,220	16,167	4,917	3,328	8,172	4,129	2,166	1,486	3,074	449	

TABLE

Comparative Annual Statement showing the number of Stamp Vendors of each Class and

District.	Description of Vendors.	NUMBER OF VENDORS. (a) At District Head-quarters. Former year.	(a) At District Head-quarters. Current year.	(b) At Tahsil Head-quarters. Former year.	(b) At Tahsil Head-quarters. Current year.	Total (a) and (b). Former year.	Total (a) and (b). Current year.	(c) In the interior. Former year.	(c) In the interior. Current year.
1	2	3	4	5	6	7	8	9	10
Nagpur.	1. *Ex-officio* Vendors ...	2	2	3	3	5	5	...	...
	2. Post and Sub-Postmasters ...	...	...	3	3	3	3	4	4
	3. Schoolmasters ...	...	...	2	1	2	1	35	41
	4. Non-official Vendors ...	12	11	3	3	15	14	25	18
	5. Patwaris ...	...	...	...	...	...	...	20	20
	Total ...	14	13	11	10	25	23	84	83
Bhandara.	1. *Ex-officio* Vendors ...	1	1	2	2	3	3	...	...
	2. Post and Sub-Postmasters ...	...	...	2	2	2	2	4	4
	3. Schoolmasters ...	...	...	1	1	1	1	36	37
	4. Non-official Vendors ...	3	3	2	2	5	5	49	47
	5. Patwaris ...	...	...	...	...	...	...	...	...
	Total ...	4	4	7	7	11	11	89	88
Chanda.	1. *Ex-officio* Vendors ...	1	1	3	3	4	4	1	1
	2. Post and Sub-Postmasters ...	1	1	...	...	1	1	5	5
	3. Schoolmasters ...	...	1	...	...	...	1	29	29
	4. Non-official Vendors ...	1	2	3	3	4	5	28	23
	5. Patwaris ...	...	...	...	...	...	...	...	...
	Total ...	3	5	6	6	9	11	63	58
Wardha.	1. *Ex-officio* Vendors ...	1	1	2	2	3	3	...	...
	2. Post and Sub-Postmasters ...	1	1	...	...	1	1	3	3
	3. Schoolmasters ...	...	...	1	1	1	1	32	36
	4. Non-official Vendors ...	3	3	3	3	6	6	12	10
	5. Patwaris ...	...	...	1	1	1	1	136	107
	Total ...	5	5	7	7	12	12	183	156
Balaghat.	1. *Ex-officio* Vendors ...	1	1	1	1	2	2	1	1
	2. Post and Sub-Postmasters ...	...	...	1	1	1	1	...	...
	3. Schoolmasters ...	...	...	...	...	...	...	8	7
	4. Non-official Vendors ...	1	1	...	...	1	1	5	4
	5. Patwaris ...	...	...	...	...	...	...	...	...
	Total ...	2	2	2	2	4	4	14	12

VI.

their total sales in the Districts of the Central Provinces in the year 1899-1900.

Total (*a*), (*b*) and (*c*).		VALUE OF STAMPS PURCHASED.					
		(*a*)		(*b*)		(*c*)	
		Receipt Stamps.		Impressed Sheets.		Court-fee Stamps.	
		At District and Tahsil Head-quarters and in the interior.		*At District and Tahsil Head-quarters and in the interior.*		*At District and Tahsil Head-quarters and in the interior.*	
Former year.	Current year.	Former year.	Current year.	Former year.	Current year.	Former year.	Current year.
11	12	13	14	15	16	17	18
		Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
5	5	118 5	98 12	11,617 8	7,532 6	1,71,432 4	1,59,256 14
7	7	1,780 0	2,185 0	4,807 0	4,562 10	126 0	110 0
37	42	124 0	98 0	10,915 0	7,172 2	...	...
40	32	4,350 0	4,797 8	36,357 8	34,759 8	154 0	144 0
20	20	...	...	...	...	...	...
109	106	6,372 5	7,179 4	63,697 0	54,026 10	1,71,712 4	1,59,510 14
3	3	59 5	60 0	1,138 0	734 14	70,393 1	37,523 4
6	6	321 0	307 0	3,276 0	2,583 0	44 0	40 0
37	38	50 0	35 0	8,430 0	7,754 0	378 0	308 0
54	52	413 0	341 0	18,633 0	10,237 0	214 0	74 0
...	...	...	...	...	...	...	...
100	99	843 5	743 0	31,477 0	21,308 14	71,029 1	37,945 4
5	5	91 12	106 11	3,013 2	2,668 8	31,531 11	25,940 10
6	6	727 7	821 0	2,934 8	1,518 2	20 0	...
29	30	223 8	7 12	7,264 0	5,261 8	...	...
32	28	5 0	254 1	2,595 0	3,988 14	...	...
...	...	...	...	...	...	...	...
72	69	1,047 11	1,189 8	15,806 10	13,437 0	31,551 11	25,940 10
3	3	33 8	30 11	2,226 4	1,385 14	60,903 8	65,812 15
4	4	800 8	966 0	3,169 0	2,645 0	56 0	88 0
33	37	23 0	57 0	7,787 6	8,934 14	134 0	196 0
18	16	743 0	596 0	14,009 0	11,248 0	427 0	318 0
137	108	317 10	322 8	...	...	...	...
195	168	1,917 10	1,972 3	27,191 10	24,213 12	61,520 8	66,414 15
3	3	32 2	5 1	865 8	403 8	30,494 6	19,935 0
1	1	207 0	212 0	345 0	264 0	...	...
8	7	7 0	...	1,802 8	1,267 6	...	...
6	5	130 0	162 0	5,421 8	3,598 0	...	...
...	...	...	...	...	...	...	...
18	16	376 2	379 1	8,434 8	5,532 14	30,494 6	19,935 0

TABLE

Comparative Annual Statement showing the number of Stamp Vendors of each Class and

District.	Description of Vendors.	NUMBER OF VENDORS.							
		(*a*) At District Head-quarters.		(*b*) At Tahsil Head-quarters.		Total (*a*) and (*b*).		(*c*) In the interior.	
		Former year.	Current year.	Former year.	Current year.	Former year.	Current year.	Former year.	Current year.
1	2	3	4	5	6	7	8	9	10
Jubbulpore.	1. *Ex-officio* Vendors ...	1	1	2	2	3	3	...	...
	2. Post and Sub-Postmasters ...	1	1	1	1	2	2	4	4
	3. Schoolmasters ...	...	...	...	...	...	...	24	37
	4. Non-official Vendors ...	8	8	2	2	10	10	3	2
	5. Patwaris ...	...	...	...	...	...	...	27	27
	Total ...	10	10	5	5	15	15	58	70
Saugor.	1. *Ex-officio* Vendors ...	1	1	3	3	4	4	...	1
	2. Post and Sub-Postmasters ...	2	2	2	2	4	4	5	6
	3. Schoolmasters ...	...	...	...	...	...	...	29	31
	4. Non-official Vendors ...	3	3	2	2	5	5	2	2
	5. Patwaris ...	...	...	...	...	...	...	...	...
	Total ...	6	6	7	7	13	13	36	40
Damoh.	1. *Ex-officio* Vendors ...	1	2	1	1	2	3	...	...
	2. Post and Sub-Postmasters ...	1	1	1	1	2	2	...	...
	3. Schoolmasters ...	...	...	...	...	...	...	17	18
	4. Non-official Vendors ...	3	3	1	1	4	4	3	4
	5. Patwaris ...	...	...	...	...	...	...	...	...
	Total ...	5	6	3	3	8	9	20	22
Seoni.	1. *Ex-officio* Vendors ...	1	1	1	1	2	2	...	...
	2. Post and Sub-Postmasters ...	...	...	...	...	...	...	4	4
	3. Schoolmasters ...	...	...	...	...	...	...	17	17
	4. Non-official Vendors ...	3	3	1	1	4	4	3	3
	5. Patwaris ...	...	...	...	...	...	...	...	19
	Total ...	4	4	2	2	6	6	24	43
Mandla.	1. *Ex-officio* Vendors ...	1	1	1	1	2	2	1	1
	2. Post and Sub-Postmasters ...	1	1	1	1	2	2	...	...
	3. Schoolmasters ...	...	...	...	...	...	...	7	8
	4. Non-official Vendors ...	1	1	...	...	1	1	1	1
	5. Patwaris ...	...	...	...	...	...	...	...	...
	Total ...	3	3	2	2	5	5	9	10

VI.—(*Contd.*)

their total sales in the Districts of the Central Provinces in the year 1899-1900.—(Contd.)

Total (*a*), (*b*) and (*c*).		VALUE OF STAMPS PURCHASED.					
		(*a*)		(*b*)		(*c*)	
		Receipt Stamps.		Impressed Sheets.		Court-fee Stamps.	
		At District and Tahsil Head-quarters and in the interior.		*At District and Tahsil Head-quarters and in the interior.*		*At District and Tahsil Head-quarters and in the interior.*	
Former year.	Current year.	Former year.	Current year.	Former year.	Current year.	Former year.	Current year.
11	12	13	14	15	16	17	18
		Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
3	3	194 0	190 14	5,862 0	4,107 6	99,171 8	77,731 12
6	6	1,618 0	2,146 0	2,943 10	2,668 12	300 15	692 12
24	37	60 0	67 10	4,683 0	4,363 14	...	...
13	12	2,024 0	2,091 0	19,792 0	15,706 0	1,395 0	4,881 0
27	27	40 0	30 0	...	...	...	...
73	85	3,936 0	4,525 8	33,280 10	26,846 0	1,00,867 7	83,305 8
4	5	50 13	46 9	3,196 12	1,755 8	53,792 3	49,760 3
9	10	1,338 0	1,243 0	6,994 8	5,344 0	106 5	149 0
29	31	55 0	52 0	3,854 8	3,587 0	...	...
7	7	567 0	420 0	5,688 0	4,723 0	...	...
...	...	...	...	...	...	...	...
49	53	2,010 13	1,761 9	19,733 12	15,409 8	53,898 8	49,909 3
2	3	22 0	17 0	611 12	515 10	25,032 6	16,654 9
2	2	272 0	239 0	1,344 0	625 0	...	...
17	18	26 0	30 0	1,874 8	1,509 4	...	1 8
7	8	699 0	704 0	4,810 0	2,923 0	79 0	220 12
...	...	...	...	...	...	...	...
28	31	1,019 0	990 0	8,620 4	5,572 14	25,111 6	16,876 13
2	2	111 6	62 0	2,734 12	2,350 8	28,547 1	28,434 9
4	4	151 0	208 0	305 8	459 8	...	...
17	17	7 0	10 0	1,079 8	890 0	...	...
7	7	392 8	318 0	4,899 0	3,787 0	146 4	14 4
...	19	...	...	...	...	...	...
30	49	661 14	598 0	9,018 12	7,487 0	28,693 5	28,448 13
3	3	5 10	10 3	564 8	458 12	11,906 9	11,675 12
2	2	278 8	305 0	1,557 2	1,171 10	...	...
7	8	4 0	2 8	108 0	341 0	33 3	60 0
2	2	43 0	68 8	1,234 8	1,144 6	66 12	870 14
...	...	...	...	...	...	...	...
14	15	331 2	386 3	3,464 2	3,115 12	12,006 8	12,606 10

TABLE

Comparative Annual Statement showing the number of Stamp Vendors of each Class and

District.	Description of Vendors.	NUMBER OF VENDORS. (a) At District Head-quarters. Former year.	(a) At District Head-quarters. Current year.	(b) At Tahsil Head-quarters. Former year.	(b) At Tahsil Head-quarters. Current year.	Total (a) and (b). Former year.	Total (a) and (b). Current year.	(c) In the interior. Former year.	(c) In the interior. Current year.
1	2	3	4	5	6	7	8	9	10
Betul.	1. *Ex-officio* Vendors ...	1	1	1	1	2	2	1	1
	2. Post and Sub-Postmasters ...	...	...	...	...	...	...	5	3
	3. Schoolmasters ...	...	...	...	...	...	...	14	16
	4. Non-official Vendors ...	2	2	2	2	4	4	8	7
	5. Patwaris ..	...	...	...	...	...	...	...	...
	Total ...	3	3	3	3	6	6	28	27
Chhind-wara.	1. *Ex-officio* Vendors ...	2	2	1	1	3	3	...	...
	2. Post and Sub-Postmasters ...	...	1	1	1	1	2	2	2
	3. Schoolmasters ...	...	...	1	1	1	1	20	20
	4. Non-official Vendors ..	3	3	...	...	3	3	14	14
	5. Patwaris ...	...	...	...	...	...	...	...	...
	Total ..	5	6	3	3	8	9	36	36
Hoshang-abad.	1. *Ex-officio* Vendors ...	1	1	4	4	5	5	1	1
	2. Post and Sub-Postmasters ...	...	...	3	2	3	2	10	9
	3. Schoolmasters ..	...	...	...	...	...	...	17	16
	4. Non-official Vendors ...	3	3	5	8	8	11	13	13
	5. Patwaris ...	...	...	...	...	...	...	...	19
	Total ...	4	4	12	14	16	18	41	58
Narsingh-pur.	1. *Ex-officio* Vendors ...	2	2	1	1	3	3	...	...
	2. Post and Sub-Postmasters ...	...	...	...	...	...	...	4	3
	3. Schoolmasters ...	...	...	...	...	...	...	51	53
	4. Non-official Vendors ..	2	2	2	2	4	4	5	4
	5. Patwaris ...	...	...	...	...	...	...	34	35
	Total ...	4	4	3	3	7	7	94	95
Nimar.	1. *Ex-officio* Vendors ...	1	1	2	2	3	3	1	1
	2. Post and Sub-Postmasters ...	...	...	...	...	...	...	6	6
	3. Schoolmasters ...	...	...	...	...	...	...	20	21
	4. Non-official Vendors ...	3	3	4	3	7	6	11	11
	5. Patwaris ...	...	...	...	...	...	...	...	...
	Total ...	4	4	6	5	10	9	38	39

VI.—(*Contd.*)

their total sales in the Districts of the Central Provinces in the year 1899-1900.—(Contd.)

Total (*a*), (*b*) and (*c*).		Value of Stamps Purchased.					
		(*a*)		(*b*)		(*c*)	
		Receipt Stamps.		Impressed Sheets.		Court-fee Stamps.	
		At District and Tahsil Head-quarters and in the interior.		*At District and Tahsil Head-quarters and in the interior.*		*At District and Tahsil Head-quarters and in the interior.*	
Former year.	Current year.	Former year.	Current year.	Former year.	Current year.	Former year.	Current year.
11	12	13	14	15	16	17	18
		Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
3	3	41 12	1 0	1,566 4	543 4	24,424 9	18,825 9
5	3	206 0	260 0	1,661 2	1,316 12	79 0	64 0
14	16	1 0	...	1,496 10	1,754 2	...	...
12	11	295 8	264 0	7,967 0	5,196 4	1,511 7	839 14
...	...	...	...	...	...	...	...
34	33	554 4	525 0	12,691 0	8,810 6	26,015 0	19,729 7
3	3	88 6	102 7	1,288 2	663 4	35,243 2	32,830 11
3	4	330 0	305 0	1,252 14	1,443 6	...	...
21	21	15 0	16 0	4,490 8	4,268 0	...	...
17	17	219 0	226 0	10,448 0	9,671 12	2,229 2	2,415 6
...	...	...	...	...	...	...	...
44	45	652 6	649 7	17,479 8	16,046 6	37,472 4	35,246 1
6	6	64 9	23 3	5,897 6	6,613 10	1,10,999 6	98,685 8
13	11	1,492 0	2,083 0	7,501 0	5,686 6	...	...
17	16	...	...	1,517 10	1,248 0	...	...
21	24	883 5	986 0	22,951 8	19,054 0	1,364 8	2,538 0
...	19	...	4 0	...	...	...	...
57	76	2,439 14	3,096 3	37,867 8	32,602 0	1,12,363 14	1,01,223 8
3	3	168 9	115 3	4,048 4	2,292 2	59,870 7	60,984 2
4	3	390 0	634 0	1,236 2	619 14	34 0	324 4
51	53	13 1	15 1	4,951 4	4,293 10	231 8	118 0
9	8	765 0	811 0	11,104 0	9,304 8	...	...
34	35	65 15	43 8	...	...	...	...
101	102	1,402 9	1,618 12	21,339 10	16,510 2	60,135 15	61,426 6
4	4	63 15	154 7	1,384 12	1,579 0	67,648 4	53,062 13
6	6	900 0	1,067 0	5,082 0	5,784 0	264 0	208 0
20	21	37 0	52 0	5,338 0	6,457 2	380 0	245 0
18	17	1,468 0	1,457 0	24,435 0	23,423 0	156 10	77 0
...	...	...	...	...	...	...	...
48	48	2,468 15	2,730 7	36,239 12	37,243 2	68,448 14	53,592 13

TABLE

Comparative Annual Statement showing the number of Stamp Vendors of each Class and

District.	Description of Vendors.	NUMBER OF VENDORS.							
		(*a*) At District Head-quarters.		(*b*) At Tahsil Head-quarters.		Total (*a*) and (*b*).		(*c*) In the interior.	
		Former year.	Current year.	Former year.	Current year.	Former year.	Current year.	Former year.	Current year.
1	2	3	4	5	6	7	8	9	10
Raipur.	1. *Ex-officio* Vendors ...	1	1	3	3	4	4	...	...
	2. Post and Sub-Postmasters ...	...	...	1	...	1	...	8	8
	3. Schoolmasters ...	...	...	...	...	...	...	49	58
	4. Non-official Vendors ...	4	7	4	4	8	11	18	21
	5. Patwaris ...	...	...	...	...	...	...	101	101
	Total ...	5	8	8	7	13	15	176	188
Bilaspur.	1. *Ex-officio* Vendors ...	1	1	2	2	3	3	1	...
	2. Post and Sub-Postmasters ...	...	...	1	...	1	...	3	3
	3. Schoolmasters ...	...	...	...	...	...	...	26	26
	4. Non-official Vendors ...	1	1	2	2	3	3	15	14
	5. Patwaris ...	...	...	...	...	...	...	84	84
	Total ...	2	2	5	4	7	6	129	127
Sambal-pur.	1. *Ex-officio* Vendors ...	1	1	1	1	2	2	3	3
	2. Post and Sub-Postmasters ...	1	1	1	1	2	2	...	...
	3. Schoolmasters ...	...	...	1	1	1	1	38	29
	4. Non-official Vendors ...	1	1	...	...	1	1	13	13
	5. Patwaris ...	...	...	...	...	...	...	68	68
	Total ...	3	3	3	3	6	6	122	113
Central Provinces.	1. *Ex-officio* Vendors ...	21	22	34	34	55	56	10	10
	2. Post and Sub-Postmasters ...	8	9	18	15	26	24	67	64
	3. Schoolmasters ...	...	1	6	5	6	6	469	500
	4. Non-official Vendors ...	57	60	36	38	93	98	228	211
	5. Patwaris ...	...	...	1	1	1	1	470	480
	Total ...	86	92	96	93	181	185	1,344	1,266

VI.—(*Concld.*)

their total sales in the Districts of the Central Provinces in the year 1899-1900.—(Concld.)

Total (*a*), (*b*) and (*c*).		VALUE OF STAMPS PURCHASED.					
		(*a*)		(*b*)		(*c*)	
		Receipt Stamps.		Impressed Sheets.		Court-fee Stamps.	
		At District and Tahsil Head-quarters and in the interior.		*At District and Tahsil Head-quarters and in the interior.*		*At District and Tahsil Head-quarters and in the interior.*	
Former year.	Current year.	Former year.	Current year.	Former year.	Current year.	Former year.	Current year.
11	12	13	14	15	16	17	18
		Rs. a.	Rs. a.	Rs. a. p.	Rs. a.	Rs. a.	Rs. a.
4	4	194 9	190 14	3,480 6 0	2,248 8	76,925 10	62,073 9
9	8	1,084 0	1,439 0	2,770 10 0	1,552 10	293 12	630 8
49	58	...	...	1,049 10 0	952 12	...	...
26	32	757 0	803 0	14,978 8 0	12,198 0	...	...
101	101	...	...	...	...	...	...
189	203	2,035 9	2,432 14	22,279 2 0	16,951 14	77,219 6	62,704 1
4	3	78 0	138 9	4,728 8 0	2,484 10	45,482 1	35,951 15
4	3	687 0	1,041 0	2,088 12 0	717 0	695 15	623 11
26	26	16 0	...	1,845 2 0	1,869 6	66 0	...
18	17	192 0	219 0	8,436 6 0	7,061 6	102 0	74 0
84	84	...	...	...	...	...	...
136	133	973 0	1,398 9	17,098 12 0	12,132 6	46,346 0	36,649 10
5	5	194 5	210 13	1,408 8 0	1,521 8	35,972 0	28,807 11
2	2	54 0	498 0	...	...	...	...
39	30	...	...	5,799 13 10	4,469 6	...	16 0
14	14	525 0	33 0	5,162 8 0	6,033 6	...	145 0
68	68	...	...	...	...	...	...
128	119	773 5	741 13	12,370 13 10	12,024 4	35,972 0	28,968 11
65	66	1,612 14	1,564 5	55,632 4 0	39,858 12	10,39,770 0	8,83,947 6
93	88	12,636 7	15,959 0	49,248 12 0	38,961 10	2,019 15	2,930 3
475	506	661 9	442 15	74,286 15 10	66,393 6	1,222 11	944 8
321	309	14,471 5	14,551 1	2,18,922 6 0	1,84,057 0	7,845 11	12,612 2
471	481	423 9	400 0	...	...	...	...
1,485	1,459	29,805 12	32,917 5	3,98,090 5 10	3,29,270 12	10,50,858 5	9,00,484 8

TABLE VII.

Showing average Area supplied by each Stamp Vendor in the interior of the Districts in the Central Provinces during the year 1899-1900.

	District.	Area of District in square miles excluding Government Forests.	Population excluding population of sadar and tahsil towns.	Number of Vendors in the interior.		Average population supplied by each Vendor.		Average Area supplied by each Vendor.		Number of villages with more than 1,000 inhabitants.	Number of villages in column 7 in which there are Stamp Vendors.	Remarks.
				Former year.	Current year.	Former year.	Current year.	Former year.	Current year.			
	1	2	3	4		5		6		7	8	9
Nagpur Division.	Nagpur ...	3,338	613,524	64	63	9,586	9,738	52	53	77	51	
	Bhandara ...	3,432	724,163	89	88	8,137	8,229	39	39	133	50	
	Chanda ..	7,351	665,423	63	58	10,562	11,472	117	126	78	41	
	Wardha ...	2,257	372,953	47	49	7,935	7,611	48	46	65	41	
	Balaghat ...	1,819	378,128	14	12	27,009	31,510	130	151	45	8	
Jubbulpore Division.	Jubbulpore ...	3,585	648,407	31	43	20,916	15,079	116	83	61	34	
	Saugor ..	3,197	534,369	36	40	14,843	13,359	88	88	71	24	
	Damoh ...	2,017	308,059	20	22	15,403	14,003	101	92	45	17	
	Seoni ...	2,247	356,834	24	24	14,868	14,868	94	94	22	11	
	Mandla ...	3,226	333,500	9	10	37,056	33,350	458	323	5	5	
Nerbudda Division.	Betul ...	2,603	309,277	28	27	11,046	11,046	93	96	37	19	
	Chhindwara ...	3,950	392,280	36	36	10,897	10,896	110	110	38	22	
	Hoshangabad ...	2,382	456,527	41	39	11,135	11,706	58	61	55	28	
	Narsinghpur ..	1,713	347,991	60	60	5,800	5,800	29	29	63	44	
	Nimar ..	2,020	237,539	38	39	6,251	6,091	53	52	32	23	
Chhattisgarh Division.	Raipur ...	10,335	1,547,327	75	87	20,631	17,785	138	133	106	53	
	Bilaspur ...	7,647	1,146,153	45	43	25,470	26,655	170	178	72	13	
	Sambalpur ...	4,544	779,165	54	45	14,429	17,315	84	101	17	12	
	Total ...	67,663	10,151,619	774	785	13,116	12,932	87	82	1,022	496	

APPENDIX B.

CONTENTS.

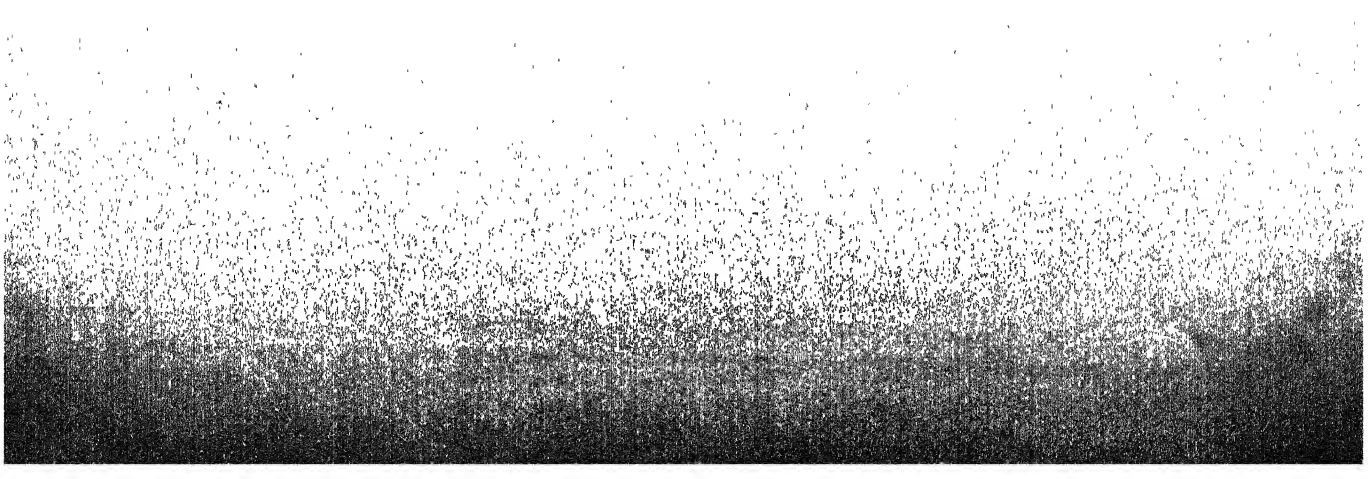
STATEMENT No. I.—Comparative Statement of Receipts and Charges on account of Stamps under the Indian Stamps Act, II of 1899, in the Central Provinces, for the year 1899-1900.

STATEMENT No. II.—Comparative Statement of Receipts and Charges on accout of Stamps under the Court-fees Act, VII of 1870, in the Central Provinces, for the year 1899-1900.

STATEMENT No. III.—Abstract Statement of Progress made in realising Court-fees due on account of Pauper Suits, in the Central Provinces, during the year 1899-1900.

STATEMENT No. IV.—Statement showing the number of Instruments dealt with under Chapters III and IV of Act II of 1899, during the year 1899-1900.

STATEMENT No. VI.—Statement of Persons prosecuted under Chapter VIII of Act II of 1899, during the year 1899-1900.



STATEMENT No. I.

Comparative Statement of Receipts and Charges on account of Stamps under the Indian Stamp Act, II of 1899, in the Central Provinces, for the year 1899-1900.

District.	RECEIPTS. By sale of Stamps.											
	Receipt Stamps.		Hundi Stamps.		Share Transfer Adhesives.		Foreign Bill Adhesives.		Document Stamps.		Total Sales.	
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
1	2		3		4		5		6		7	
	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a	Rs.	Rs. a.	Rs.	Rs. a. p.	Rs. a.	Rs. a. p.	Rs. a.
Nagpur ...	6,372 5	7,179 4	3,995 12	4,486 8	1 4	...	4 11	2	63,697 0 0	54,026 10	74,071 0 0	65,694 6
Bhandara ...	843 5	743 0	...	...	...	...	...	...	31,477 0 0	21,308 14	32,320 5 0	22,051 14
Chanda ...	1,047 11	1,189 8	135 10	137 6	...	...	...	...	15,806 10 0	13,437 0	16,989 15 0	14,763 14
Wardha ...	1,917 10	1,972 3	254 0	329 5	50 0	75	...	...	27,191 10 0	24,213 12	29,413 4 0	26,590 4
Balaghat ...	376 2	379 1	...	...	...	...	...	...	8,434 8 0	5,532 14	8,810 10 0	5,911 15
Jubbulpore ...	3,936 0	4,525 8	1,382 13	1,452 12	...	...	...	...	33,280 10 0	26,846 0	38,599 7 0	32,824 4
Saugor ...	2,010 13	1,761 9	75 0	5 0	...	...	...	...	19,733 12 0	15,409 8	21,819 9 0	17,176 1
Damoh ...	1,019 0	990 0	18 8	8 14	...	...	..	...	8,620 4 0	5,572 14	9,657 12 0	6,571 12
Seoni ...	661 14	598 0	15 9	25 2	...	...	...	...	9,018 12 0	7,487 0	9,696 3 0	8,110 2
Mandla ...	331 2	386 3	20 0	28 9	...	...	...	...	3,464 2 0	3,115 12	3,815 4 0	3,530 8
Betul ...	544 4	525 0	...	...	...	...	...	...	12,691 0 0	8,810 6	13,235 4 0	9,335 6
Chhindwara ...	652 6	649 7	...	...	...	...	...	...	17,479 8 0	16,046 6	18,131 14 0	16,695 13
Hoshangabad ...	2,439 14	3,096 3	452 1	193 6	...	...	...	...	37,867 8 0	32,602 0	40,759 7 0	35,891 9
Narsinghpur ...	1,402 9	1,618 12	163 8	122 8	...	...	...	...	21,339 10 0	16,510 2	22,905 11 0	18,251 6
Nimar ...	2,468 15	2,739 7	446 10	451 11	...	...	...	...	36,239 12 0	37,243 2	39,155 5 0	40,425 4
Raipur ...	2,035 9	2,432 14	898 14	1,029 10	...	...	...	...	22,279 2 0	16,951 14	25,213 9 0	20,414 6
Bilaspur ...	973 0	1,398 9	...	3 6	...	...	...	...	17,098 12 0	12,132 6	18,071 12 0	13,534 5
Sambalpur ...	773 5	741 13	16 14	60 13	...	...	...	...	12,370 13 10	* 12,059 1	13,161 0 10	12,861 11
Total ...	29,805 12	32,917 5	7,875 3	8,334 14	51 4	75	4 11	2	3,98,090 5 10	3,29,305 9	4,35,827 3 10	3,70,634 12

* Includes Rs. 34-13-0 for refund of advances made to vendors.

STATEMENT No. I.—(*Contd.*)

Comparative Statement of Receipts and Charges on account of Stamps under the Indian Stamp Act, II of 1899, in the Central Provinces for the year 1899-1900.—(Contd.)

Division	District.	RECEIPTS.—(*Concld.*)									
		By levy of Duties and Penalties under Section 32 and Chapter IV.				Other Receipts					
		Deficient duties levied by the Collector under Sections 32 (*b*), 40 and 41, and by the Courts under Sections 35 and 61.		Penalties levied by the Collector under Section 40, and by the Courts under Sections 35 and 61.		Adjudication fees realized under Section 31.		Miscellaneous receipts.		Gross receipts (total of column 7 and columns 8 to 11.)	
		1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
		8		9		10		11		12	
		Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Nagpur	Nagpur	51 13	69 2	360 0	412 0	...	...	4 10 6	8 9 3	74,487 7 6	66,184 1 3
	Bhandara	18 1	2 14	134 0	20 0	...	...	...	...	32,472 12 0	22,074 12 0
	Chanda	3 0	0 12	25 0	5 0	...	...	5 3 3	1 10 0	17,023 2 3	14,771 4 0
	Wardha	29 3	31 15	204 0	217 2	...	...	0 1 6	2 11 9	29,646 8 6	26,842 0 9
	Balaghat	26 10	66 8	185 0	611 0	...	...	0 15 0	2 11 6	9,023 3 0	6,592 2 6
Jubbulpore	Jubbulpore	238 9	424 2	356 0	4,210 0	...	...	...	...	39,194 0 0	37,458 6 0
	Saugor	26 10	13 6	230 0	135 0	...	2 0	6 13 0	2 15 0	22,083 0 0	17,329 6 0
	Damoh	2 0	11 8	25 0	125 0	...	...	...	2 10 0	9,684 12 0	6,710 14 0
	Seoni	0 1	13 0	5 0	66 8	...	...	2 3 0	1 11 0	9,703 7 0	8,191 5 0
	Mandla	4 6	6 6	45 0	25 0	...	...	...	0 4 0	3,864 10 0	3,562 2 0
Nerbudda	Betul	1 8	3 8	90 0	45 0	0 8	...	0 1 0	...	13,327 5 0	9,383 14 0
	Chhindwara	24 1	56 4	120 0	503 0	...	...	0 7 0	2 6 9	18,276 6 0	17,257 7 9
	Hoshangabad	32 7	43 1	185 0	287 0	0 8	...	4 8 9	7 2 6	40,981 14 9	36,228 12 6
	Narsinghpur	19 4	21 6	175 0	175 0	...	...	2 12 0	2 7 0	23,102 11 0	18,450 3 0
	Nimar	16 0	13 15	155 0	106 6	...	...	11 15 6	5 6 9	39,338 4 6	40,550 15 9
Chhattisgarh	Raipur	24 10	31 10	130 0	315 0	5 0	...	...	...	25,373 3 0	20,761 0 0
	Bilaspur	33 15	95 0	310 0	384 6	...	...	0 12 0	...	18,416 13 0	14,013 11 0
	Sambalpur	40 12	68 6	230 0	226 4	...	...	4 2 3	5 8 9	13,435 15 1	13,161 13 9
	Total	592 14	972 11	2,964 12	7,868 10	6 0	2 0	44 8 9	46 2 3	4,39,435 6 7	3,79,524 3 3

STATEMENT No. I.—(*Contd.*)

Comparative Statement of Receipts and Charges on account of Stamps under the Indian Stamp Act, II of 1899, *in the Central Provinces, for the year* 1899-1900.—(Contd.)

	District.	CHARGES.									
		Discount paid.		Penalties refunded. (a) By Collector, Section 39.		Penalties refunded. (b) By Chief Commissioner, Section 45.		Refund of value (net) of Stamps under Sections 53 and 54.		Refund of value (minus discount) of stamps returned on death, &c., of licensed Vendor.	
		1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
		13		14				15		16	
		Rs. a. p.	Rs. a. p.	Rs. a.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.
Nagpur Division.	Nagpur ...	2,502 14 9	2,356 5 11	...	...	...	...	742 5	648 1	154 8 0	45 6 0
	Bhandara ...	1,314 3 0	893 3 8	...	...	...	...	60 0	28 1	...	...
	Chanda ...	542 7 7	476 11 0	...	...	5 4	...	10 4	57 3	133 13 0	190 6 3
	Wardha ...	1,092 6 10	1,036 8 4	...	...	...	...	339 13	112 8	...	91 0 11
	Balaghat ..	312 9 4	219 0 9	5 8	...	...	...	106 6	1 14	...	...
Jubbulpore Division.	Jubbulpore ...	1,150 1 6	1,022 12 5	...	...	...	...	402 1	281 5	41 15 0	65 8 6
	Saugor ...	628 1 11	529 15 8	15 0	5 4	...	...	187 15	170 0	4 3 6	...
	Damoh ...	349 12 9	247 3 0	17 8	...	..	...	10 5	...	...	7 0 0
	Seoni ..	249 6 5	203 4 4	...	...	...	...	542 9	316 14	15 6 0	...
	Mandla ...	91 5 2	91 4 3	...	...	...	...	128 2	10 4	...	...
Nerbudda Division.	Betul ..	427 15 4	329 15 2	...	...	...	...	134 15	82 8	...	13 5 9
	Chhindwara ...	696 9 6	673 6 8	...	...	...	...	141 15	69 3	...	...
	Hoshangabad	1,173 4 3	1,005 2 5	...	...	...	...	707 7	139 3	348 3 2	39 1 6
	Narsinghpur ..	714 15 10	620 1 11	...	5 0	...	...	410 11	113 6	...	...
	Nimar ...	1,463 10 6	1,524 9 10	5 8	...	...	...	349 2	117 9	...	...
Chhattisgarh Division.	Raipur ...	746 8 3	626 0 6	...	...	...	...	107 5	147 10	...	50 1 0
	Bilaspur ...	486 7 6	406 4 4	...	...	...	...	...	70 9	...	4 11 0
	Sambalpur ...	481 5 1	484 8 8	...	...	...	...	192 3	215 10	...	...
	Total ...	14,424 1 6	12,746 6 10	43 8	10 4	5 4	...	4,573 6	2,581 12	698 0 8	506 8 11

STATEMENT No. I.—(*Concld.*)

Comparative Statement of Receipts and Charges on account of Stamps under the Indian Stamp Act, II of 1899, *in the Central Provinces, for the year* 1899-1900.—(Concld.)

Division	District.	CHARGES.—(Concld.)						Gross charges (total of columns 13 to 18.)		Net receipts.	
		Miscellaneous refunds.		Contingencies. (a) Rewards to informers paid from contingencies.		Contingencies. (b) Other contingencies.					
		1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
		17		18				19		20	
		Rs. a.	Rs. a.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Jubbulpore Nagpur Division.	Nagpur ...	...	...	...	...	253 6 0	247 15 3	3,653 1 9	3,297 12 2	70,834 5 9	62,886 5 1
	Bhandara ...	22 12	11 8	..	...	295 12 0	311 9 0	1,692 11 0	1,244 5 8	30,780 1 0	20,830 6 4
	Chanda ...	31 0	5 12	...	...	78 11 2	97 1 1	801 7 9	827 1 4	16,221 10 6	13,944 2 8
	Wardha ..	...	...	..	...	174 6 0	200 13 9	1,606 9 10	1,440 15 0	28,039 14 8	25,401 1 9
	Balaghat ...	1 8	...	...	...	96 12 0	87 4 0	522 11 4	308 2 9	8,500 7 8	6,283 15 9
Jubbulpore Nerbudda Division.	Jubbulpore ...	21 0	13 12	...	...	303 15 9	201 0 6	1,919 1 3	1,584 6 5	37,274 14 9	35,873 15 7
	Saugor ..	...	...	...	...	227 8 6	347 8 6	1,062 12 11	1,052 12 2	21,020 3 1	16,276 9 10
	Damoh ...	...	...	...	...	50 12 0	40 10 0	428 5 9	294 13 0	9,256 6 3	6,416 1 0
	Seoni ..	...	...	...	...	13 4 0	19 14 0	820 9 5	540 0 4	8,882 13 7	7,651 4 8
	Mandla ..	...	...	...	...	6 2 0	5 6 0	225 9 2	106 14 3	3,639 0 10	3,455 3 9
	Betul ...	...	...	...	...	104 15 0	92 12 0	667 13 4	518 8 11	12,659 7 8	8,865 5 1
	Chhindwara ..	21 4	...	...	...	25 14 0	46 11 6	885 10 6	789 5 2	17,390 11 6	16,468 2 7
	Hoshangabad ...	3 6	...	5	...	117 13 9	229 8 6	2,355 2 2	1,412 15 5	38,626 12 7	34,815 13 1
	Narsinghpur ...	...	...	...	...	132 9 0	87 5 0	1,258 3 10	825 12 11	21,844 7 2	17,624 6 1
	Nimar ..	...	...	...	...	253 1 0	426 10 3	2,071 5 6	2,068 13 1	37,266 15 0	38,483 2 8
Chhattisgarh Division.	Raipur ...	5 8	...	...	...	169 6 6	164 7 9	1,028 11 9	988 3 3	24,344 7 3	19,772 12 9
	Bilaspur ...	36 8	32 10	...	...	52 11 3	45 12 6	575 10 9	559 14 10	17,841 2 3	13,453 12 2
	Sambalpur ...	...	...	...	...	101 2 0	119 8 0	774 10 1	819 10 8	12,661 5 0	12,342 3 1
	Total ...	142 14	63 10	5	...	2,458 1 11	2,771 13 7	22,350 4 1	18,680 7 4	4,17,085 2 6	3,60,844 11 11

STATEMENT No. II.

Comparative Statement of Receipts and Charges on account of Stamps under the Court-fees Act, VII of 1870, in the Central Provinces, for the year 1899-1900.

	District.	RECEIPTS. Court-fee Stamps. 1898-99.	1899-1900.	Impressed Copy-sheets. 1898-99.	1899-1900.	Sale of plain paper to be used with Court-fee Stamps. 1898-99.	1899-1900.	Value of paper of (*a*) Stamps renewed under rules in *Central Provinces Gazette*, Notification No. 1121, dated the 10th March 1884, and (*b*) stamps of which value is refunded under Financial Resolution No. 2345, dated the 26th December 1884. 1898-99.	1899-1900.	Total receipts. 1898-99.	1899-1900.	CHARGES. Discount paid. 1898-99.	1899-1900.
1		2		3		4		5		6		7	
		Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a.	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Nagpur Division	Nagpur ...	1,71,712 4	1,59,510 14	6,583 5	5,615 1	217 7 0	137 2 9	...	...	1,78,513 0 0	1,65,263 1 9	4 9 0	3 15 6
	Bhandara ...	71,029 1	37,945 4	2,606 10	2,252 4	14 7 0	1 8 0	...	...	73,650 2 0	40,199 0 0	9 15 6	6 9 6
	Chanda ..	31,551 11	25,940 10	1,987 2	1,479 0	75 0 6	50 3 6	...	...	33,613 13 6	27,469 13 6	0 5 0	0 5 3
	Wardha ...	61,520 8	66,414 15	3,459 3	5,409 3	7 8 0	2 13 0	...	...	64,987 3 0	71,826 15 0	9 10 3	9 6 6
	Balaghat ...	30,494 6	19,935 0	935 13	796 14	171 6 0	120 6 0	...	...	31,601 9 0	20,852 4 0	...	..
Jubbulpore Division	Jubbulpore ...	1,00,867 7	83,305 8	3,491 10	3,647 1	1,171 14 0	1,056 12 0	...	...	1,05,530 15 0	88,009 5 0	32 5 3	86 14 9
	Saugor ...	53,898 8	49,909 3	1,725 3	1,720 2	223 2 0	226 8 0	0 2	...	55,846 15 0	51,855 13 0	1 10 6	2 11 3
	Damoh ..	25,111 6	16,876 13	978 0	608 1	95 10 0	36 12 0	...	...	26,185 0 0	17,521 10 0	...	0 0 3
	Seoni ...	28,693 5	28,448 13	1,325 10	1,455 6	186 6 0	222 2 0	...	...	30,205 5 0	30,126 5 0	...	...
	Mandla ...	12,006 8	12,606 10	447 0	377 7	154 2 0	131 10 0	...	...	12,607 10 0	13,115 11 0	0 8 3	0 14 9
Nerbudda Division	Betul ...	26,015 0	19,729 7	1,158 15	985 2	550 3 6	432 12 0	...	...	27,724 2 6	21,147 5 0	18 8 0	9 4 3
	Chhindwara...	37,472 4	35,246 1	2,181 3	2,064 9	178 7 0	348 12 0	...	...	39,831 14 0	37,659 6 0	1 4 0	1 1 3
	Hoshangabad.	1,12,363 14	1,01,223 8	4,640 10	4,229 10	1,588 10 9	1,438 3 0	...	...	1,18,593 2 9	1,06,891 5 0	...	...
	Narsinghpur..	60,135 15	61,426 6	2,520 6	2,352 3	1,059 12 0	1,136 4 0	...	...	63,716 1 0	64,914 13 0	4 1 6	7 2 6
	Nimar ...	68,448 14	53,592 13	2,300 7	2,276 10	522 12 0	431 7 0	...	...	71,272 1 0	56,300 14 0	10 6 6	6 15 3
Chhattisgarh Division	Raipur ...	77,219 6	62,704 1	5,091 9	4,341 6	626 6 0	4[illegible] 9 0	...	...	82,937 5 0	67,511 0 0	4 9 1	9 13 6
	Bilaspur ...	46,346 0	36,649 10	2,744 7	2,562 9	251 5 0	155 14 9	...	...	49,341 12 0	39,368 1 9	13 8 9	11 14 9
	Sambalpur ...	35,972 0	* 28,999 5	3,114 0	2,385 0	741 12 0	717 6 0	...	...	39,827 12 0	32,101 11 0	...	2 12 0
	Total ...	10,50,858 5	9,00,464 13	47,291 1	44,557 8	7,836 2 9	7,112 1 0	0 2	...	11,05,985 10 9	9,52,134 6 0	111 5 7	159 13 3

*Includes Rs. 30-10-0 for refund of advances made to Stamp Vendors.

STATEMENT No. II.

Comparative Statement of Receipts and Charges on account of Stamps under the Court-fees Act, VII of 1870, in the Central Provinces, for the year 1899-1900.—(Concld.)

	District.	CHARGES.—(Concld.)											
		Refund of fees under Sections 13, 14 and 15.		Refund of value of Stamps under Financial Resolution No. 2345, dated the 26th December 1884.		Miscellaneous refunds.		Contingencies.		Gross charges.		Net receipts (Column 6 *minus* Column 12).	
		1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
		8		9		10		11		12		13	
		Rs. a.	Rs. a. p.	Rs. a.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Nagpur Division.	Nagpur ...	1,279 6	711 4 0	576 9	391 6	330 12	147 12	49 15 0	...	2,241 3 0	1,254 5 6	1,76,271 13 0	1,64,008 12 3
	Bhandara ...	134 12	295 14 0	168 12	23 7	...	..	9 13 6	1 1 0	323 5 0	326 15 6	73,326 13 0	39,872 0 6
	Chanda ...	139 0	189 3 0	9 6	9 6	...	...	156 4 6	134 3 11	304 15 6	333 2 2	33,308 14 0	27,136 14 4
	Wardha ...	279 14	380 6 0	300 0	32 13	70 0	55 0	17 10 0	21 7 0	677 2 3	499 0 6	64,310 0 9	71,327 14 6
	Balaghat ..	28 14	73 8 0	42 3	...	...	...	8 13 0	...	79 14 0	73 8 0	31,521 11 0	20,778 12 0
Jubbulpore Division.	Jubbulpore ...	105 4	*1,188 8 0	721 14	75 0	...	...	...	...	859 7 3	1,350 6 9	1,04,671 7 9	86,658 14 3
	Saugor ..	125 14	409 12 0	623 7	117 3	..	...	...	...	750 15 6	529 10 3	55,095 15 6	51,326 2 9
	Damoh ..	55 8	136 8 0	32 13	84 6	...	...	8 11 6	...	97 0 6	220 14 3	26,087 15 6	17,300 11 9
	Seoni ...	173 8	145 0 0	113 6	98 7	...	...	...	...	286 14 0	243 7 0	29,918 7 0	29,882 14 0
	Mandla ...	3 12	22 0 0	164 1	9 6	...	..	...	...	168 5 3	32 4 9	12,439 4 9	13,083 6 3
Nerbudda Division.	Betul ...	197 8	125 10 0	126 9	253 3	...	...	15 12 0	8 6 6	358 5 0	396 7 9	27,365 13 6	20,750 13 3
	Chhindwara...	319 2	174 14 0	112 8	480 7	...	...	...	...	432 14 0	656 6 3	39,399 0 0	37,002 15 9
	Hoshangabad.	585 13	586 2 3	557 11	993 12	...	...	143 15 0	3 9 0	1,287 7 0	1,583 7 3	1,17,305 11 9	1,05,307 13 9
	Narsinghpur..	39 12	134 8 0	9 6	304 11	...	...	80 13 6	44 5 6	134 1 0	490 11 0	63,582 0 0	64,424 2 0
	Nimar ..	479 12	478 8 0	117 3	23 7	...	...	50 14 0	14 6 0	658 3 6	523 4 3	70,613 13 6	55,777 9 9
Chhattisgarh Division.	Raipur .	123 10	457 10 0	492 3	79 11	730 0	219 0	31 15 0	61 4 0	1,382 5 1	827 6 6	81,554 15 11	66,683 9 6
	Bilaspur ...	197 6	93 14 0	...	...	...	...	0 14 0	...	211 12 9	105 12 9	49,129 15 3	39,262 5 0
	Sambalpur ...	189 4	327 6 0	42 3	...	17 8	2 4	37 14 0	24 13 0	286 13 0	357 3 0	39,540 15 0	31,744 8 0
	Total ...	4,457 15	5,930 7 3	4,210 2	2,976 9	1,148 4	424 0	613 5 0	313 7 11	10,540 15 7	9,804 5 5	10,95,444 11 2	9,42,330 0 7

* Of this Rs. 295, being "Refund of stamp duty," appertaining to the Saugor District have been paid at the Jubbulpore Treasury.

STATEMENT No. III.

Abstract Statement of progress made in realizing Court-fees due on account of pauper suits in the Central Provinces during the year 1899-1900.

	District.	Balance remaining due at the close of last year.	Amount since ordered to be recovered.	Total of columns 2 and 3.	Amount realized in the year.	Amount removed as irrecoverable under sanction of the Chief Commissioner.	Total of columns 5 and 6.	Balance remaining due (column 4 *minus* column 7).
1		2	3	4	5	6	7	8
		Rs. a. p.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Nagpur Division.	Nagpur ...	1,415 0 0	385 0	1,800 0 0	192 11 4	315 0 0	507 11 4	1,292 4 8
	Bhandara ...	56 4 0	...	56 4 0	...	...	...	56 4 0
	Chanda ..	1,980 9 9	1,053 12	3,034 5 9	464 11 2	*814 8 6	1,279 3 8	1,755 2 1
	Wardha ...	759 8 0	221 8	981 0 0	606 8 0	...	606 8 0	374 8 0
	Balaghat ...	...	...	...	...	...	...	...
Jubbulpore Division.	Jubbulpore ..	...	58 0	58 0 0	58 0 0	...	58 0 0	...
	Saugor ...	299 8 0	62 6	361 14 0	7 2 0	35 8 0	42 10 0	319 4 0
	Damoh ...	1,031 10 8	...	1,031 10 8	466 10 8	...	466 10 8	565 0 0
	Seoni ...	...	60 0	60 0 0	60 0 0	...	60 0 0	...
	Mandla ...	...	...	...	...	...	...	...
Nerbudda Division.	Betul ...	...	...	...	...	...	...	...
	Chhindwara ..	...	...	...	...	...	...	...
	Hoshangabad ..	...	620 0	620 0 0	9 6 0	305 0 0	314 6 0	305 10 0
	Narsinghpur ..	531 0 0	78 0	609 0 0	379 13 0	...	379 13 0	229 3 0
	Nimar ...	...	274 8	274 8 0	59 8 0	...	59 8 0	215 0 0
Chhattisgarh Division.	Raipur ...	358 12 0	3 0	361 12 0	63 12 0	...	63 12 0	298 0 0
	Bilaspur ...	340 0 0	39 12	379 12 0	32 0 0	307 0 0	339 0 0	40 12 0
	Sambalpur ...	†33 0 0	35 12	68 12 0	...	...	...	68 12 0
	Total ...	6,805 4 5	2,891 10	9,696 14 5	2,400 2 2	1,777 0 6	4,177 2 8	5,519 11 9

* Rupees 825-8-5 were remitted, out of which Rs. 11 on account of warrant fees have been deducted.

† The figures given in columns 2 and 8 in the Statement for 1898-99 are Rs. 30-12-0 and Rs. 10-8-0, respectively, but they should be Rs. 53-4-0 and Rs. 33 respectively, the difference is due to the fact that in 1896-97 the sum of Rs. 22-8-0 due as Court-fees in a pauper suit was, under the orders of the Lower Court, recovered from the defendant in the case, consequently it was not included in the sum of Rs. 51-6-0 shown in column 2 of the statement for the year 1897-98, as balance remaining due at the close of the preceding year. In the year 1897-98 the defendant appealed against the decree of the Lower Court passed against him and obtained an order of reversal. The amount was ordered to be recovered from the plaintiff (respondent); when the amount could not be recovered from the latter it was struck off as irrecoverable under sanction of the Chief Commissioner and was included in the sum of Rs. 66 shown in column 6 of the statement for that year. Hence the balance remaining due at the close of that year was Rs. 53-4-0 and that remaining at the close of the year 1898-99 was Rs. 33.

Statement showing the number of Instruments dealt with under

District.	Year.	No. of instruments brought for adjudication under Section 31.	Number of instruments impounded under Section 33 on which duty and penalty were levied by the Courts under Section 35 and copy sent to the Collector under Section 38, Clause (1).		Number of instruments impounded under Section 33, and sent to the Collector in original under Section 38, Clause (2).			No. of instruments impounded by the Collector himself under Section 33.
			Eventually prosecuted criminally under Section 43 and Chapter VIII.	Not prosecuted.	By the Courts.	By Registering Officers.	By others.	
1	2	3	4	5	6	7	8	9
Nagpur ...	Pending at the close of the previous year ...	...	...	...	...	...	...	...
	Taken up during the year ...	1	...	41	3	21	...	...
	Total ...	1	...	41	3	21	...	...
Wardha ...	Pending at the close of the previous year ...	...	...	1	...	2	...	...
	Taken up during the year ...	...	...	17	2	8	1	...
	Total ...	...	...	18	2	10	1	...
Chanda ...	Pending at the close of the previous year ...	...	...	...	...	1	...	...
	Taken up during the year ...	...	...	1	1	4	...	...
	Total ...	...	...	1	1	5	...	...
Bhandara ...	Pending at the close of the previous year ...	...	...	...	...	1	...	...
	Taken up during the year ...	...	...	3	(c) 5	(d) 1	...	...
	Total ...	...	...	3	5	2	...	...
Balaghat ...	Pending at the close of the previous year ...	...	...	...	...	...	...	...
	Taken up during the year ...	...	...	9	...	2	...	...
	Total ...	...	...	9	...	2	...	...
Mandla ...	Pending at the close of the previous year ...	...	...	...	...	...	...	...
	Taken up during the year ...	...	...	2	...	...	2	...
	Total ...	...	...	2	...	...	2	...
Seoni ...	Pending at the close of the previous year ...	...	...	...	...	...	...	1
	Taken up during the year ...	...	...	3	...	1	1	2
	Total ...	...	...	3	...	1	1	3

MENT No IV.

Chapters III and IV of Act II of 1899 during the year 1899-1900.

Total of columns 6 to 9, being the number of impounded instruments to be dealt with by the Collector.	MANNER IN WHICH CASES MENTIONED IN COLUMN 10 WERE DISPOSED OF BY THE COLLECTOR.							Number of instruments voluntarily brought to the Collector under Section 41.	NUMBER OF INSTRUMENTS IN RESPECT TO WHICH PENALTY WAS REFUNDED.		REMARKS. (Particulars of cases pending at the close of the year to be entered in this column.)
	RELATING TO INSTRUMENTS CHARGEABLE WITH A DUTY OF ONE ANNA ONLY OR BILLS OF EXCHANGE OR PROMISSORY NOTES.		RELATING TO ALL INSTRUMENTS OTHER THAN THOSE REFERRED TO IN COLUMNS 11 AND 12.								
	Prosecuted criminally.	Not prosecuted.	Held to be duly stamped or not chargeable with duty under Section 40, Clause (a).	*Held to be chargeable with duty and not duly stamped, and penalty levied under Section 40, Clause (b).*		*Held to be chargeable with duty and not duly stamped, and penalty ordered to be levied, but not recovered.*			Under Section 39.	Under Section 45.	
				Prosecuted criminally.	Not prosecuted.	Prosecuted criminally.	Not prosecuted.				
10	11	12	13	14	15	16	17	18	19	20	21
...	...	...	...	..	...	...	...	...	...	...	
(a) 24	1	...	1	...	13	-	3	5	...	...	(a) Six cases are pending.
24	1	...	1	...	13	...	...	5	...	...	
2	...	...	...	...	2	...	...	...	...	...	
11	...	...	1	.	10	.	...	5	..	...	
13	..	...	1	..	12	...	...	5	...	.	
1	...	...	1	...	...	...	...	...	...	...	
(b) 5	...	...	2	1	...	...	...		...	...	(b) Of these, two cases remained pending at the close of the year.
6	...	...	3	1	...	...	...	...	...	...	
1	...	...	...	...	1	...	...	...	...	..	(c) Of these, two cases remained pending at the close of the year.
6	3	...	...	..	...	...	...	1	..	.	(d) This case remained pending.
7	3	...	...	...	1	...	...	1	...	...	
...	..	...	...	...	...	...	...	...	...	...	
2	1	...	...	...	1	(e) 1	..	..	...	...	(e) The case is pending before the Assistant Commissioner.
2	1	...	...	...	1	1	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	
2	...	...	1	...	1	...	...	.	..	...	
2	...	...	1	...	1	...	...	...	...	...	
1	...	...	...	...	1	...	...	...	...	...	
7	...	...	...	...	7	...	...	...	...	...	
8	...	...	...	...	8	...	...	...	...	...	

Statement showing the number of Instruments dealt with under

Districts.	Year.	Number of instruments brought for adjudication under Section 31.	Number of instruments impounded under Section 33 on which duty and penalty were levied by the Courts under Section 35, and copy sent to Collector under Section 38, Clause (1).		Number of instruments impounded under Section 33, and sent to the Collector in original under Section 38, Clause (2).			Number of instruments impounded by the Collector himself under Section 33.
			Eventually prosecuted criminally under Section 43 and Chapter VIII.	Not prosecuted.	By the Courts.	By Registering Officers.	By others.	
1	2	3	4	5	6	7	8	9
Chhindwara ...	Pending at the close of the previous year ...	...	...	...	...	...	...	...
	Taken up during the year ...	...	...	13	3	20	...	10
	Total ...	...	...	13	3	20	...	10
Betul ...	Pending at the close of the previous year ...	...	...	...	...	...	...	...
	Taken up during the year. ...	...	...	4	...	2	...	...
	Total ...	...	...	4	...	2	...	...
Nimar ...	Pending at the close of the previous year ...	...	...	...	...	...	...	...
	Taken up during the year ...	...	1	10	3	2	...	1
	Total ...	..	1	10	3	2	...	1
Hoshangabad ...	Pending at the close of the previous year ...	...	...	...	1	2	...	...
	Taken up during the year ...	...	...	29	1	13	...	...
	Total ...	...	...	29	2	15	.	...
Narsinghpur ...	Pending at the close of the previous year ...	...	...	...	...	...	...	...
	Taken up during the year ...	...	...	11	4	4	...	...
	Total ...	...	...	11	4	4	...	...
Jubbulpore ...	Pending at the close of the previous year ...							
	Taken up during the year ...	...	...	...	...	...	...	...
	Total ...	1	...	12	15	3	1	3
Damoh ...	Pending at the close of the previous year ...	1	...	12	15	3	1	1
	Taken up during the year ...	...	1	6	1	...	...	...
	Total ...	...	1	6	2	...	...	...

MENT IV.—(*Contd.*)

Chapters III and IV of Act II of 1899 *during the year* 1899-1900.—(Contd.)

Total of columns 6 to 9, being the number of impounded instruments to be dealt with by the Collector.	MANNER IN WHICH CASES MENTIONED IN COLUMN 10 WERE DISPOSED OF BY THE COLLECTOR.							Number of instruments voluntarily brought to the Collector under Section 41.	NUMEER OF INSTRUMENTS IN RESPECT TO WHICH PENALTY WAS REFUNDED.		REMARKS. (Particulars of cases pending at the close of the year to be entered in this column.)
	RELATING TO INSTRUMENTS CHARGEABLE WITH A DUTY OF ONE ANNA ONLY OR BILLS OF EXCHANGE OR PROMISSORY NOTES.		RELATING TO ALL INSTRUMENTS OTHER THAN THOSE REFERRED TO IN COLUMNS 11 AND 12.								
	Prosecuted criminally.	Not prosecuted.	Held to be duly stamped or not chargeable with duty under Section 40, Clause (*a*).	*Held to be chargeable with duty and not duly stamped, and penalty levied under Section 40, Clause (b).*		*Held to be chargeable with duty and not duly stamped, and penalty ordered to be levied but not recovered.*			Under Section 39.	Under Section 45.	
				Prosecuted criminally.	Not prosecuted.	Prosecuted criminally.	Not prosecuted.				
10	11	12	13	14	15	16	17	18	19	20	21
...	...	...	...	...	...	...	...	...	...	...	
(*a*) 33	...	...	5	5	22	...	...	3	...	...	(*a*) One case remained pending at the close of the year.
33	...	...	5	5	22	...	...	3	...	...	
...	...	...	...	...	...	...	...	...	...	...	
2	..	...	...	...	2	...	...	...	...	...	
2	...	...	...	...	2	...	...	...	...	...	
...	...	.	...	..	...	...	...	...	...	...	
6	...	...	1	...	5	...	...	...	...	...	
6	...	...	1	...	5	...	...	...	...	...	
3	...	...	...	...	1	1	1	...	...	...	
14	..	...	5	...	9	...	...	...	...	...	
17	...	...	5	...	10	1	1	...	...	...	
...	...	...	...	..	...	...	...	...	...	...	
(*b*) 8	1	2	...	...	5	...	..	...	...	...	(*b*) One case pending.
8	1	2	...	...	5	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	
22	4	1	8	...	9	...	...	2	...	...	
22	4	1	8	...	9	...	...	2	...	...	
1	...	...	...	...	1	...	...	...	...	...	
1	...	...	...	...	1	...	...	...	...	...	
2	...	...	...	...	2	...	...	...	...	...	

| District | | |

MENT IV.—(*Concld*)

Chapters III and IV of Act II of 1899 *during the year* 1899-1900.—(Concld)

Total of columns 6 to 9, being the number of impounded instruments to be dealt with by the Collector	MANNER IN WHICH CASES MENTIONED IN COLUMN 10 WERE DISPOSED OF BY THE COLLECTOR							Number of instruments voluntarily brought to the Collector under Section 41	NUMBER OF INSTRUMENTS IN RESPECT TO WHICH PENALTY WAS REFUNDED		REMARKS (Particulars of cases pending at the close of the year to be entered in this column)
	RELATING TO INSTRUMENTS CHARGED WITH A DUTY OF ONE ANNA ONLY OR BILLS OF EXCHANGE OR PROMISSORY NOTES		RELATING TO ALL INSTRUMENTS OTHER THAN THOSE REFERRED TO IN COLUMNS 11 AND 12								
	Prosecuted.	Not prosecuted	Held to be duly stamped or not chargeable with duty under Section 40 Clause (a).	*Held to be chargeable with duty and not duly stamped and penalty levied under Section 40 clause (b).*		*Held to be chargeable with duty and not duly stamped and penalty ordered to be levied but not recovered*			Under Section 32.	Under Section 45.	
				Prosecuted criminally	Not prosecuted	Prosecuted criminally	Not prosecuted				
10	11	12	13	14	15	16	17	18	19	20	21
1	1	...	...	...	...	...	...	...	...	..	
6	...	1	...	..	4	...	1	2	1	...	
7	1	1	...	...	4	...	1	2	1	...	
...	...	...	.	...	...	..	.	...	...	.	
6	.	.	..	...	4		...	(c) 4	...	...	(a) Includes one case pending (b) Includes one case pending (c) Include three case pending
6	...	...	.	...	4	...	...	4	...	..	
...	...	...	...	...	...	...		...	...	...	
10	...	...	...	...	10	...	...	...	...	..	
10	...	...	...	.	10	..	...	...	...	...	
2	...	...	...	...	2	..	...	...	...	.	
15	...	...	5	...	10	.	...	3	...	...	
17	...	...	5	..	12	...	...	3	...	...	
12	1	...	1	.	5	1	1	...	...	..	
(d)180	10	4	29	6	85	(e) 1	4	(f) 25	1	...	

(*d*) 15 cases are pending.
(*e*) This case is pending.
(*f*) 3 cases are pending.

STATEMENT No V

Statement of Persons prosecuted under Chapter VIII of Act II of 1899 during the year 1899-1900

District.	Year	For breach of duties & conditions of Stamp Act (Section 62)		For refusal to cancel adhesive Stamps (Section 63)	For omitting to comply with provisions of Section 27 (Section 64)	For refusal to allow inspection (Section 65)	For not making entry [Section 66 (a)]	For making & using false or not duly stamped Schedule (Section 68 clause 1)	For not drawing full amount of marine policies bearing Stamps (Section 67)	For post dating policies that ought to be stamped (Section 68, clause 1)	For other duties to which the provisions of Section 68 not otherwise provided for (Section 68 clause 2)	For breach of rules relating to use of adhesive Stamps and for unauthorised (Section 69)	Total number of persons prosecuted	Total number of persons convicted	Total number of persons acquitted	Penalties levied		Amount of costs awarded	Remarks (Particulars of cases pending at the close of the year to be entered in this column)
		In respect of Bill of Exchange Cheque or Promissory Notes	In respect of other Instruments													Amount of fines imposed	Average pecuniary value of property (Section 69)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
																Rs			
..	Pending at the close of the previous year.	2	.	..	...	..	...			...	..	...	2	2	...	11		.	* Two cases ought to have been shown as pending at the close of the previous year, but through an oversight in the District Office only one case was shown
	Taken up during the year	1	...	..		.		...	.	.	...	.	(a) 1		..		.		(a) One case is pending in the Court of Mr. Batchelor, Assistant Commissioner
	Total ...	3	...	.	...	.		.	..		...		3	2	..	11		.	
...	Pending at the close of the previous year.	..	...	..	.	.	..	..	...		...	...	..	...	...	...	..	...	
	Taken up during the year...	...	...	1		..	.	.	...		.	.	1	1	..	15	..		
	Total ...	...		1		.		.	...	.	...	...	1	1	.	15	..		
...	Pending at the close of the previous year.	..	...	...	...	...		...	...	.	..	...	...	...	...	...	...	...	
	Taken up during the year..	...	1	...	..	..	...	...	...	...	...	...	1	1	...	5	...	...	
	Total ...	..	1		...	..	...	...	..	...	..	...	1	1	...	5	...	...	

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STATEMENT No V

Statement of Persons prosecuted under Chapter VIII of Act II of 1899 during the year 1899-1900.

District.	Year.	For executing &c., instruments not duly stamped (Section 62).		For failure to cancel adhesive stamp (Section 63).	For omitting to comply with provisions of Section 27 (Section 64).	For refusal to give receipt and for devices to evade duty on receipt (Section 65).	In respect of contract of insurance		For not drawing full number of bills or marine policies purporting to be in sets (Section 67).	For post-dating bills or any way negotiating such bills (Section 68, clause 1).	For other devices to defraud the revenue not otherwise provided for (Section 68, clause 2).	For breach of rule relating to sale of stamps and for unauthorised sale (Section 69).	Total number of persons prosecuted.	Total number of persons convicted.	Total number of persons acquitted.	Punishment awarded		Amount paid as rewards to informers.	Remarks. (Particulars of cases pending at the close of the year to be entered in this column.)
		In respect of Bills of Exchange Cheques or Promissory Notes.	In respect of other instruments.				For not making out policy [Section 66 (a)].	For making, &c., any policy not duly stamped (Section 68, clause 1).							Amount of fines imposed.	Average period of imprisonment awarded under Section 62.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
																Rs.			
ngabad ...	Pending at the close of the previous year.	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	
	Taken up during the year .	...	...	...	4	...	...	...	...	...	...	1	5	2	3	15	...	...	
	Total ..	...	...	...	4	...	...	...	...	...	...	1	5	2	3	15	...	...	
ughpur ...	Pending at the close of the previous year.	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	
	Taken up during the year..	...	1	...	..	...	...	...	...	...	...	...	1	1	...	15	...	...	
	Total ...	...	1	...	...	...	...	...	...	...	...	...	1	1	...	15	...	...	
ulpore ...	Pending at the close of the previous year.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Taken up during the year .	...	3	...	...	...	...	...	...	...	...	...	3	2	1	8	...	...	
	Total ...	...	3	...	...	...	...	...	...	...	...	...	3	2	1	8	...	...	
...	Pending at the close of the previous year.	...	1	...	...	...	...	...	...	...	...	...	1	1	...	10	...	...	
	Taken up during the year...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	
	Total ...	...	1	...	...	...	...	...	...	...	...	...	1	1	...	10	...	...	

gor ...	Pending at the close of the previous year.	...	1	...	...	...	...	...	...	...	...	...	1	1	.	30	...	...
	Taken up during the year...	...	...	...	...	...	...	...	...	...	...	.	...	...	..	...	...	...
	Total ...	...	1	...	...	...	...	..	..	...	...		1	1	...	30	...	...
pur ...	Pending at the close of the previous year.	...	...	...	...	...	...	...	..	.	...	.	.	.	.	...	...	..
	Taken up during the year...	...	...	...	...	..	...	..	...	...	...		...	.	...	.	...	..
	Total ...	...	...	...	...	...	...	...	...		.	...		.		...	..	..
spur ...	Pending at the close of the previous year.			.	.	.	...	...		.		..		..	...	.	..	.
	Taken up during the year...	..	...	. .	. .	.	..	.	.	.	.	1	1	1	. .	50		
	Total ...	.	. .	...	...	...		.			..	1	1	1	..	50	.	
balpur ...	Pending at the close of the previous year.	...		...	.	.	. .	.		.		.	.	.	..	...	..	.
	Taken up during the year...	...	..	..		.				..	..	..	...	..	..	..	.	.
	Total ..	...	...	..	.	.	...	...						...	. .	...		
TOTAL CENTRAL PROVINCES.	Pending at the close of the previous year.	2	2	...	...	...	..	..		. .	..	.	4	4	.	51		
	Taken up during the year...	1	16	1	7	...	...	...	.	...		2	27	19	5	384	.	...
	Total ...	3	18	1	7	...	...	..	...	...	...	2	(a)31	23	5	435	...	..

(a) Three cases are pending

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